Estimates

Fiscal Year Ending March 31, 2007

BRITISH
COLUMBIA

Ministry of Finance

DOC
BC
F502
C
E8
2006/07
Mar.
c.3

LEGISLATIVE LIBRARY
VICTORIA, B.C.
FEB 22 2006

LEGISLATIVE LIBRARY OF BRITISH COLUMBIA
3 3298 00311 3504

Estimates

Fiscal Year Ending March 31, 2007

British Columbia Cataloguing in Publication Data

British Columbia.
Estimates, fiscal year ending March 31. — 1983 —

Annual.
Continues: British Columbia. Ministry of
Finance.
Estimates of revenue and expenditure. ISSN
0707-3046
Vols. for 1983 — have suppl.
Imprint varies: Ministry of Finance, 1983-1987;
Ministry of Finance and Corporate Relations,
1988-
ISSN 0712-45975=Estimates — Province of
British Columbia

1. British Columbia — Appropriations and
expenditures — Periodicals.2.Budget — British
Columbia —
Periodicals. I. British Columbia.Ministry of
Finance. II. British Columbia. Ministry of
Finance and Corporate Relations. III. Title.

HJ13.B742 354.7110072'225

Rev.Mar. 1987

Available to the General Public from:
CROWN PUBLICATIONS INC.
521 Fort Street
Victoria, B.C.
V8W 1E7

TABLE OF CONTENTS

PAGE
Introduction to the Estimates v
Explanatory Notes vi

Summary Information
Estimates Accounting Policies and Presentation Changes 1
Estimated Statement of Financial Position 3
Estimated Statement of Operations 4
Estimated Surplus Overview 5
Estimated Accumulated Deficit 5
Estimated Revenue by Source 6
Estimated Expense by Organization 7
Estimated Consolidated Revenue Fund Expense 8

Estimates of Special Offices, Ministries and Other Appropriations
Legislation 17
Officers of the Legislature 19
Office of the Premier 25
Ministry of Aboriginal Relations and Reconciliation 29
Ministry of Advanced Education 35
Ministry of Agriculture and Lands 41
Ministry of Attorney General 51
Ministry of Children and Family Development 61
Ministry of Community Services 67
Ministry of Economic Development 73
Ministry of Education 79
Ministry of Employment and Income Assistance 85
Ministry of Energy, Mines and Petroleum Resources 89
Ministry of Environment 95
Ministry of Finance 101
Ministry of Forests and Range 107
Ministry of Health 117
Ministry of Labour and Citizens' Services 123
Ministry of Public Safety and Solicitor General 129
Ministry of Small Business and Revenue 141
Ministry of Tourism, Sport and the Arts 149
Ministry of Transportation 157
Management of Public Funds and Debt 163
Other Appropriations 167

Schedules
A – Consolidated Revenue Fund Operating Expenses, Capital Expenditures and FTE Reconciliation - 2005/06 177
B – Special Accounts – Summary 183
C – Financing Transactions – Prepaid Capital Advances 184
D – Financing Transactions – Capital Expenditures 185
D1 – Financing Transactions – Capital Expenditures – Taxpayer-Supported Organizations 186
E – Financing Transactions – Loans, Investments and Other Requirements 187
F – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities 188
G – Fulltime Equivalent Employment 189
H – Reconciliation of Surplus to Change in Taxpayer-Supported Debt and Statement of Total Debt 190
I – Summary of Ministerial Accountability for Operating Expenses 191
J – Estimated Consolidated Revenue Fund Operating Result 193
K – Taxpayer-Supported Crown Corporations and Agencies – Estimated Revenues and Expenses 194
L – SUCH Sector and Regional Authorities – Estimated Revenues and Expenses 195
M – Estimated Revenue by Source 196
N – Estimated Expense by Function 197

Explanatory Notes on the Group Account Classifications 198

106-03005/

INTRODUCTION TO THE ESTIMATES

The Estimates for each fiscal year is presented to the Legislative Assembly by the Minister of Finance.

The *2006/07 Estimates* is presented on a consolidated basis, which combines the Consolidated Revenue Fund, Crown corporations and agencies, the SUCH sector (school districts, post-secondary institutes, regional health authorities, hospital societies and Children and Family Development governance authorities. The Estimates provide pro forma statements of financial position and operations, and schedules of non-operating financial requirements (financing transactions) of the government entity for the coming fiscal year. The Estimates also include budget and updated forecast information for the 2005/06 fiscal year for comparative purposes.

In addition to disclosing the pro forma financial statements and financing transactions of government, the Estimates form the basis for annual Consolidated Revenue Fund appropriations approved by the Legislative Assembly. All expenditures from the Consolidated Revenue Fund must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The General Fund is the main operating account of government and includes a number of Special Accounts that provide statutory authority for specific expenditures.

The Votes detailed in the Estimates, and reflected in the *Supply Act*, provide the framework for legislative control of government spending, since funds can only be expended for purposes stated in the Estimates. Expenses cannot exceed individual vote totals without additional legislative authority. The vote details in Estimates include breakdowns by sub-votes and group account classification.

Voted and Special Account expenses are detailed by standard object of expense in the *Supplement to the Estimates*. This more detailed presentation provides additional information and establishes a framework for administrative control by Treasury Board. The *Supplement to the Estimates* can be found on the Government of British Columbia's Budget web site at http://www.bcbudget.gov.bc.ca/.

The *2006/07 Estimates* is comprised of three separate sections.

1. **Summary Information** — this section of the Estimates provides an overview of the government's financial plan for the 2006/07 fiscal year and also presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year.

2. **Estimates of Special Offices, Ministries and Other Appropriations** — this section presents detailed information on Consolidated Revenue Fund operating expense, capital expenditues and other financing transactions. The Legislative Assembly will be asked to approve Consolidated Revenue Fund expenses through a *Supply Act* based on the detailed information provided in this section. The *Supply Act* will provide the legislative authority for voted appropriations and financial requirements. Expenses from Special Accounts are disclosed in the Estimates, however they are not included in *Supply Act* totals as these accounts have existing statutory authority.

   Each special office and ministry is presented on a similar basis.
   1. Summary — summarizes total voted and statutory (Special Account) expense, capital expenditues and other financing transactions that are the responsibility of the special office or ministry. Also included is the estimated fulltime equivalent (FTE) employment for the fiscal year.
   2. Core Business Summary — discloses operating expense, capital expenditues and other financing transactions by core business on both the gross (before deducting external recoveries) and net (after deducting external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. Where core businesses are not required (Special Offices and Other Appropriations), the voted and statutory (Special Account) expense and capital expenditures are disclosed by vote.
   3. Operating Expense by Core Business — includes a description of the purpose for each vote and operating expense details by voted and statutory appropriations. Where core businesses are not required (Special Offices and Other Appropriations), the operating expense, capital expenditures and FTE employment are disclosed by vote.
   4. Special Accounts — discloses revenue, expense, capital expenditues, other financing transactions and projected spending authority available for all special accounts.
   5. Financing Transactions — discloses financing transactions that are the responsibility of the special office or ministry.

3. **Schedules** — this section of the Estimates consists of supporting schedules that include the following: a detailed Consolidated Revenue Fund operating expense, capital expenditure and FTE reconciliation to restate the 2005/06 Estimates to be consistent with the *2006/07 Estimates* presentation; summaries of operating and financial requirements and opening and closing balances for all Special Accounts; summaries of major ministry, taxpayer-supported Crown agency, SUCH sector and regional authority related financing transactions; a summary of FTE staff utilization by special office, ministry, and Crown agencies; a summary of ministerial accountability for operating expenses; a reconciliation of the surplus to the change in taxpayer-supported debt and disclosure of total debt; summaries of Crown corporation/agency, SUCH sector and regional authority revenues and expenses; and, a detailed reconciliation of revenue by source and expense by function.

EXPLANATORY NOTES

Recoveries in the Estimates

The *2006/07 Estimates* contains votes and sub-votes where recoveries are applied against expenses. In these situations the total recoveries amount is disclosed in the group account classification located on the last page of each special office, ministry or other appropriation section.

There are two forms of recoveries:

1. **Internal Recoveries** — represents transfers within the Consolidated Revenue Fund and generally includes inter-ministry chargebacks for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Employee benefits, postal services, Queen's Printer services and Provincial Treasury banking charges are considered internal recoveries.

2. **External Recoveries** — represents recoveries to the Consolidated Revenue Fund from entities outside of the Consolidated Revenue Fund, and includes costs and amounts recovered from government corporations, education and health sector organizations, other levels of government, non-government organizations, individuals, and businesses. External recoveries also include sinking fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for, or the write-off of, uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

Authority to Spend Estimated Recoveries

Consolidated Revenue Fund expense budgets are established on the basis of the gross amount of funds required for a particular purpose, with anticipated recoveries being deducted to arrive at the net expense. A shortfall in anticipated recoveries would cause net expenses to increase. Section 23(3) of the *Financial Administration Act* provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to authorize the payment of the net expense plus the amount of the credit or recovery that is budgeted, whether or not this latter amount is actually realized. Under-realization of recoveries would have the same effect on the Consolidated Revenue Fund operating result as an equivalent shortfall in anticipated government revenue.

Authority to Spend Excess Recoveries

Section 23(3) of the *Financial Administration Act* also provides that excess Consolidated Revenue Fund recoveries (amounts earned over and above those shown in the Estimates approved by the Legislative Assembly) may be used for additional expenses. Prior approval of Treasury Board is not required, unless otherwise directed. This incremental spending would have no impact on net budgeted Consolidated Revenue Fund expenses since the incremental recoveries would offset the incremental spending.

Capital Acquisitions

The government capitalizes certain capital assets in its financial statements. The annual cost of these acquisitions is shown in each ministry's section of the Estimates, and is summarized in Schedule D. The cost of these acquisitions is not included in ministries' operating budgets but is instead voted as one amount in the *Supply Act*. The amortization cost of tangible capital assets held by the Consolidated Revenue Fund is included in ministry operating budgets. Schedule D1 summarizes the total estimated cost of capital acquisitions for all taxpayer-supported organizations. The government also provides capital funding to organizations within the government reporting entity to fund public infrastructure. Schedule C summarizes this funding. The amortization cost of these advances is included in ministry operating budgets.

SUMMARY INFORMATION

Estimates Accounting Policies and Presentation Changes

Estimated Statement of Financial Position

Estimated Statement of Operations

Estimated Surplus Overview

Estimated Accumulated Deficit

Estimated Revenue by Source

Estimated Expense by Organization

Estimated Consolidated Revenue Fund Expense

Estimates Accounting Policies

1. **Basis of Accounting** — The accounting policies followed in the Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2006/07 Estimates* comply, in all material respects, with generally accepted accounting principles (GAAP) for senior governments as prescribed by the Public Sector Accounting Board (PSAB).

2. **Reporting Entity** —The government reporting entity includes the Consolidated Revenue Fund; Crown corporations and agencies; school districts, universities, colleges, university colleges and institutes, regional health authorities and hospital societies (the SUCH sector); and Children and Family Development governance authorities.

3. **Consolidation** — The *2006/07 Estimates* fully consolidate the Consolidated Revenue Fund, which consists of the General Fund (voted appropriations and all Special Accounts), with the individual assets, liabilities, revenues and expenses of taxpayer-supported organizations on a line-by-line basis. Taxpayer-supported organizations include taxpayer-supported Crown agencies, the SUCH sector and Children and Family Development governance authorities. Self-supported Crown corporation results are consolidated using the modified equity basis, which reports net assets as an investment and net income/loss as revenue.

Significant Presentation Changes in the *2005/06 Estimates*

In order to improve disclosure and better match the Estimates with the Public Accounts, the following significant presentation changes have been incorporated into the *2006/07 Estimates*.

1. **Restatement of 2005/06 Estimates** — The 2005/06 Estimates and Updated Forecast have been restated to be consistent with the *2006/07 Estimates* presentation. These restatements incorporate a number of inter ministry transfers and/or changes. Schedule A presents a detailed reconciliation of Consolidated Revenue Fund operating expenses, capital expenditures and FTEs.

2. **Interest** — Interest costs have been reallocated to debt servicing at the summary level for GAAP financial reporting purposes. The current practice of including interest costs relating to major capital grants (Prepaid Capital Advances) at the ministry level will be maintained for accountability purposes, but reallocated during consolidation. As a result, the Estimated Statement of Operations function expense amounts in the 2005/06 Estimates have been restated to show a decrease in Health ($170 million), Education ($495 million), and Transportation ($272 million) expenses with a corresponding increase in interest ($937 million) expense.

ESTIMATED STATEMENT OF FINANCIAL POSITION[1]

($000)

Estimates[2] 2005/06	Updated Forecast[2] 2005/06		Estimates 2006/07
		Financial Assets[3]	
3,012,000	2,590,000	Cash and Temporary Investments	**2,201,000**
3,244,000	3,328,000	Loans and Investments	**3,628,000**
3,785,000	3,829,000	Other financial assets[4]	**3,539,000**
3,984,000	4,037,000	Sinking Fund Investments	**3,753,000**
3,518,000	3,355,000	Equity in Self-Supported Crown Corporations	**3,559,000**
7,073,000	6,902,000	Financed Assets of Self-Supported Crown Corporations[5]	**7,605,000**
24,616,000	24,041,000		**24,285,000**
		Liabilities	
6,840,000	7,099,000	Accounts payable and accrued liabilities	**7,448,000**
5,678,000	5,656,000	Deferred Revenue	**5,672,000**
12,518,000	12,755,000		**13,120,000**
28,274,000	27,418,000	Taxpayer-Supported Debt (including guarantees)	**27,883,000**
3,171,000	3,191,000	Taxpayer-Supported Debt offset by Sinking Funds	**3,029,000**
(151,000)	(150,000)	Less: Debt Guarantees[6]	**(156,000)**
31,294,000	30,459,000		**30,756,000**
7,336,000	7,165,000	Self-Supported Debt (including guarantees and non-guaranteed debt)	**7,857,000**
813,000	846,000	Self-Supported Debt offset by Sinking Funds	**724,000**
(268,000)	(268,000)	Less: Debt Guarantees and Non-Guaranteed Debt[6]	**(256,000)**
7,881,000	7,743,000		**8,325,000**
300,000	300,000	Forecast Allowance	**850,000**
39,475,000	38,502,000	Total Debt	**39,931,000**
51,993,000	51,257,000	Total Liabilities	**53,051,000**
(27,377,000)	(27,216,000)	**Net Liabilities**	**(28,766,000)**
		Non-Financial Assets[3]	
24,763,000	24,814,000	Investment in Capital Assets (net)[7]	**26,970,000**
839,000	833,000	Other Assets	**827,000**
25,602,000	25,647,000		**27,797,000**
(1,775,000)	(1,569,000)	**Accumulated Deficit**	**(969,000)**

---

[1] Figures have been rounded to the nearest million.

[2] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the *2006/07 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[3] Includes assets not available to meet the government's general obligations due to external restrictions on use or limitation in the rights of government to those assets in the event of disposal or discontinuation of the program or service to which those assets relate.

[4] Includes accounts receivable and inventories held for resale.

[5] Includes loans to Crown corporations/agencies for the purchase of capital assets.

[6] Represents loan guarantees and Crown corporation/agency debt which has not been borrowed from or guaranteed by the provincial government.

[7] Investment in capital assets is reported net of amortization.

ESTIMATED STATEMENT OF OPERATIONS[1,3]

($000)

Estimates [2] 2005/06	Updated Forecast [2] 2005/06		Estimates 2006/07
		Revenue	
15,445,000	16,139,000	Taxation	**16,218,000**
4,406,000	4,911,000	Natural Resource	**4,852,000**
3,665,000	3,638,000	Fees and licences	**3,622,000**
818,000	846,000	Investment Earnings[4]	**819,000**
2,245,000	2,216,000	Miscellaneous	**2,153,000**
5,623,000	5,680,000	Contributions from the Federal Government	**5,729,000**
2,274,000	2,054,000	Net earnings of Self-Supported Crown Corporations and Agencies	**1,971,000**
34,476,000	35,484,000	Total Revenue	**35,364,000**
		Expenses	
12,480,000	12,481,000	Health	**12,833,000**
2,840,000	2,842,000	Social Services	**3,040,000**
9,036,000	8,991,000	Education	**9,162,000**
1,351,000	1,387,000	Protection of persons and property	**1,301,000**
1,251,000	1,223,000	Transportation	**1,173,000**
1,649,000	1,540,000	Natural resources and economic development	**1,483,000**
1,414,000	1,408,000	Other	**1,953,000**
636,000	635,000	General Government	**665,000**
2,219,000	2,202,000	Interest[4]	**2,304,000**
32,876,000	32,709,000	Total Expenses	**33,914,000**
1,600,000	2,775,000	Surplus before Forecast Allowance and Provision for Compensation Agreements	**1,450,000**
—	(1,000,000)	Provision for Negotiating Framework	**—**
(300,000)	(300,000)	Forecast Allowance	**(850,000)**
1,300,000	1,475,000	Surplus	**600,000**

---

[1] Figures have been rounded to the nearest million.

[2] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the *2006/07 Estimates* presentation. See Significant Presentation Changes for details.

[3] The Estimated Statement of Operations discloses budgeted amounts for revenues and expenses of the government reporting entity on a functional basis. The statement fully consolidates the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities with the Consolidated Revenue Fund. This results in revenues and expenses of the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities being added to those of the Consolidated Revenue Fund.

[4] In order to comply with generally accepted accounting principles, interest expense is reported gross of sinking fund and debt defeasance trust earnings, which are now reported as revenue.

ESTIMATED SURPLUS OVERVIEW

($000)

Estimates[1] 2005/06	Updated Forecast[1] 2005/06		**Estimates 2006/07**
		Taxpayer-supported Programs and Agencies	
32,202,000	33,430,000	Revenue	**33,393,000**
32,876,000	32,709,000	Expense	**33,914,000**
(674,000)	721,000		**(521,000)**
2,274,000	2,054,000	Net Earnings of Self-Supported Crown Corporations and Agencies	**1,971,000**
1,600,000	2,775,000	**Surplus before Forecast Allowance**	**1,450,000**
—	(1,000,000)	Provision for Negotiating Framework	**—**
(300,000)	(300,000)	Forecast Allowance	**(850,000)**
1,300,000	1,475,000	**Surplus**	**600,000**

ESTIMATED ACCUMULATED DEFICIT

($000)

Estimates 2005/06	Updated Forecast 2005/06		**Estimates 2006/07**
(3,150,000)	(3,150,000)	Accumulated Deficit, Beginning of Year[2]	**(1,569,000)**
75,000	106,000	Other adjustments[3]	**—**
(3,075,000)	(3,044,000)	Accumulated Deficit, Beginning of Year, Restated	**(1,569,000)**
1,300,000	1,475,000	Surplus for the Year	**600,000**
(1,775,000)	(1,569,000)	Accumulated Deficit, End of Year	**(969,000)**

---

[1] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the *2006/07 Estimates* presentation. See Significant Presentation Changes for details.

[2] The 2005/06 Updated Forecast amount for the beginning of the fiscal year is as reported in the *2004/05 Public Accounts*.

[3] Primarily represents a revision to the accrued benefits liability for school districts, an adjustment to deferred contributions for universities, and a revaluation of BC Buildings Corporation assets resulting from the wind-up of that organization and incorporation of its operations into the Consolidated Revenue Fund.

ESTIMATED REVENUE BY SOURCE

($000)

Estimates 2005/06	Updated Forecast 2005/06		**Estimates 2006/07**
		Taxation Revenue	
5,484,000	5,806,000	Personal income	**5,847,000**
1,215,000	1,423,000	Corporate income	**1,337,000**
4,213,000	4,208,000	Social service	**4,374,000**
915,000	904,000	Fuel	**923,000**
690,000	690,000	Tobacco	**690,000**
1,717,000	1,718,000	Property	**1,726,000**
650,000	800,000	Property transfer	**750,000**
561,000	590,000	Other [1]	**571,000**
15,445,000	16,139,000	Total Taxation Revenue	**16,218,000**
		Natural Resource Revenue	
1,754,000	2,259,000	Natural gas royalties	**2,277,000**
305,000	340,000	Columbia River Treaty	**335,000**
775,000	781,000	Other energy and minerals	**808,000**
1,246,000	1,203,000	Forests	**1,083,000**
326,000	328,000	Water and other resources	**349,000**
4,406,000	4,911,000	Total Natural Resource Revenue	**4,852,000**
		Other Revenue	
1,438,000	1,432,000	Medical Services Plan premiums	**1,414,000**
904,000	893,000	Post secondary education fees	**923,000**
179,000	204,000	Other healthcare - related fees	**191,000**
398,000	398,000	Motor vehicle licences and permits	**409,000**
746,000	711,000	Other fees and licences	**685,000**
818,000	846,000	Investment earnings	**819,000**
655,000	662,000	Sales of goods and services	**647,000**
1,590,000	1,554,000	Miscellaneous [2]	**1,506,000**
6,728,000	6,700,000	Total Other Revenue	**6,594,000**
		Contributions from the Federal Government	
4,180,000	4,233,000	Health and social transfers	**4,403,000**
590,000	590,000	Equalization	**459,000**
853,000	857,000	Other cost-shared agreements [3]	**867,000**
5,623,000	5,680,000	Total Contributions from the Federal Government	**5,729,000**
32,202,000	33,430,000	**Taxpayer-Supported Programs and Agencies**	**33,393,000**
		Self-supported Crown Corporations and Agencies	
329,000	220,000	British Columbia Hydro and Power Authority [4]	**18,000**
779,000	779,000	British Columbia Liquor Distribution Branch	**798,000**
892,000	892,000	British Columbia Lottery Corporation	**932,000**
39,000	(20,000)	British Columbia Railway Company	**84,000**
224,000	171,000	Insurance Corporation of British Columbia	**131,000**
11,000	12,000	Other	**8,000**
2,274,000	2,054,000	Net Earnings of Self-Supported Crown Corporations and Agencies	**1,971,000**
34,476,000	35,484,000	**Total Revenue**	**35,364,000**

---

[1] Includes corporation capital, insurance premium and hotel room taxes.

[2] Includes asset dispositions, reimbursements for health care and other services provided to external agencies, and other recoveries.

[3] Includes contributions for health, education, housing and social service programs, for transportation projects, and for coastal ferry services.

[4] Amounts are net of deferral account transfers.

ESTIMATED EXPENSE BY ORGANIZATION

($000)

Estimates [1] 2005/06	Updated Forecast [1] 2005/06		Estimates 2006/07
51,217	51,217	Legislation	**50,589**
46,357	46,357	Officers of the Legislature	**26,828**
10,697	9,697	Office of the Premier	**12,482**
33,993	33,993	Ministry of Aboriginal Relations and Reconciliation	**32,978**
1,911,532	1,911,532	Ministry of Advanced Education	**1,981,707**
285,396	221,396	Ministry of Agriculture and Lands	**226,497**
460,835	460,835	Ministry of Attorney General	**475,700**
1,636,720	1,636,720	Ministry of Children and Family Development	**1,836,295**
260,859	260,859	Ministry of Community Services	**266,781**
444,178	414,178	Ministry of Economic Development	**309,828**
5,076,388	5,076,388	Ministry of Education	**5,195,667**
1,353,333	1,353,333	Ministry of Employment and Income Assistance	**1,369,415**
72,582	72,582	Ministry of Energy and Mines and Petroleum Resources	**77,234**
178,467	178,467	Ministry of Environment	**193,839**
82,162	82,162	Ministry of Finance	**83,612**
860,601	834,601	Ministry of Forests and Range	**933,516**
11,469,076	11,469,076	Ministry of Health	**11,915,213**
191,860	191,860	Ministry of Labour and Citizens' Services	**205,765**
525,866	560,866	Ministry of Public Safety and Solicitor General	**548,012**
44,667	44,667	Ministry of Small Business and Revenue	**45,225**
180,987	180,987	Ministry of Tourism, Sport and the Arts	**203,695**
829,091	829,091	Ministry of Transportation	**839,458**
684,000	624,000	Management of Public Funds and Debt	**617,800**
347,136	347,136	Other Appropriations	**771,864**
27,038,000	26,892,000	**Consolidated Revenue Fund expenses [1, 2]**	**28,220,000**
100,000	100,000	**First Nations New Relationships Fund**	**—**
1,674,000	1,657,000	**Expenses recovered from external entities [2]**	**1,685,000**
		Grants to agencies and other internal transfers [3]	
(974,000)	(996,000)	Taxpayer-supported Crown agencies	**(674,000)**
(4,438,000)	(4,400,000)	School districts	**(4,490,000)**
(981,000)	(1,008,000)	Universities	**(1,069,000)**
(741,000)	(732,000)	Colleges, university colleges and institutes	**(755,000)**
(7,583,000)	(7,682,000)	Health authorities and hospital societies	**(7,937,000)**
(395,000)	(404,000)	Children and Family Development governance authorities	**(606,000)**
		Crown agency and SUCH sector expenses [4]	
2,137,000	2,168,000	Taxpayer-supported Crown agencies	**1,802,000**
4,781,000	4,777,000	School districts	**4,864,000**
2,454,000	2,420,000	Universities	**2,532,000**
1,258,000	1,257,000	Colleges, university colleges and institutes	**1,281,000**
8,159,000	8,260,000	Health authorities and hospital societies	**8,456,000**
387,000	400,000	Children and Family Development governance authorities	**605,000**
4,064,000	4,060,000	**Net spending of Crown agencies and the SUCH sector**	**4,009,000**
32,876,000	32,709,000	**Total expense**	**33,914,000**

---

[1] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the *2006/07 Estimates* presentation. See Significant Presentation Changes for details.

[2] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund. On consolidation the recoveries are reported as spending increases.

[3] Grants and other payments between the Consolidated Revenue Fund and the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities are eliminated to avoid double counting.

[4] See Schedules K and L for details on estimated revenues and expenses for Crown corporations and agencies and SUCH sector and regional authorities.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE

Estimates[1] 2005/06	Vote No[*]		Estimates 2006/07
		Legislation	
51,217	1	Legislation	50,589
51,217		Total Voted Expense	50,589
51,217		**Total Expense**	50,589
		Officers of the Legislature	
7,670	2	Auditor General	8,565
292	3	Conflict of Interest Commissioner	322
31,506	4	Elections BC	9,485
2,211	5	Information and Privacy Commissioner	2,503
—	6	Merit Commissioner	783
3,388	7	Ombudsman	3,736
1,290	8	Police Complaint Commissioner	1,434
46,357		Total Voted Expense	26,828
46,357		**Total Expense**	26,828
		Office of the Premier	
10,697	9	Office of the Premier	12,482
10,697		Total Voted Expense	12,482
10,697		**Total Expense**	12,482
		Ministry of Aboriginal Relations and Reconciliation	
29,793	10	Ministry Operations	28,778
29,793		Total Voted Expense	28,778
4,200	(S)	First Citizens Fund	4,200
4,200		Total Special Accounts (Statutory)	4,200
33,993		**Total Expense**	32,978
		Ministry of Advanced Education	
1,911,532	11	Ministry Operations	1,981,707
1,911,532		Total Voted Expense	1,981,707
1,911,532		**Total Expense**	1,981,707

---

[*] An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

Estimates † 2005/06	Vote No*		Estimates 2006/07
		Ministry of Agriculture and Lands	
78,076	12	Ministry Operations	**84,868**
2,068	13	Agricultural Land Commission	**2,108**
52,832	14	Integrated Land Management Bureau	**58,984**
132,976		Total Voted Expense	**145,960**
141,820	(S)	Crown Land	**69,037**
16,000	(S)	Production Insurance	**19,700**
(5,400)		Transfer from Ministry Operations Vote	**(8,200)**
152,420		Total Special Accounts (Statutory)	**80,537**
285,396		**Total Expense**	**226,497**
		Ministry of Attorney General	
370,601	15	Ministry Operations	**377,024**
52,327	16	Judiciary	**60,722**
27,500	17	*Crown Proceeding Act*	**27,500**
1	18	British Columbia Utilities Commission	**1**
450,429		Total Voted Expense	**465,247**
18,048	(S)	Public Guardian and Trustee of British Columbia	**17,577**
(7,642)		Transfer from Ministry Operations Vote	**(7,124)**
10,406		Total Special Accounts (Statutory)	**10,453**
460,835		**Total Expense**	**475,700**
		Ministry of Children and Family Development	
1,060,584	19	Ministry Operations	**1,234,026**
576,136	20	Community Living Services	**602,269**
1,636,720		Total Voted Expense	**1,836,295**
1,636,720		**Total Expense**	**1,836,295**
		Ministry of Community Services	
233,608	21	Ministry Operations	**236,621**
24,109	22	BC Public Service Agency	**25,518**
257,717		Total Voted Expense	**262,139**
3,142	(S)	University Endowment Lands Administration	**4,642**
3,142		Total Special Accounts (Statutory)	**4,642**
260,859		**Total Expense**	**266,781**

---

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

† For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

Estimates [1] 2005/06	Vote No*		Estimates 2006/07
		Ministry of Economic Development	
443,678	23	Ministry Operations	309,328
443,678		Total Voted Expense	309,328
500	(S)	Northern Development Fund	500
500		Total Special Accounts (Statutory)	500
444,178		**Total Expense**	309,828
		Ministry of Education	
5,076,388	24	Ministry Operations	5,195,667
5,076,388		Total Voted Expense	5,195,667
5,076,388		**Total Expense**	5,195,667
		Ministry of Employment and Income Assistance	
1,353,333	25	Ministry Operations	1,369,415
1,353,333		Total Voted Expense	1,369,415
1,353,333		**Total Expense**	1,369,415
		Ministry of Energy, Mines and Petroleum Resources	
41,022	26	Ministry Operations	43,674
31,560	27	Contracts and Funding Arrangements	33,560
72,582		Total Voted Expense	77,234
72,582		**Total Expense**	77,234
		Ministry of Environment	
138,156	28	Ministry Operations	152,559
4,606	29	Environmental Assessment Office	5,575
142,762		Total Voted Expense	158,134
35,705	(S)	Sustainable Environment Fund	35,705
35,705		Total Special Accounts (Statutory)	35,705
178,467		**Total Expense**	193,839

---

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

Estimates [1] 2005/06	Vote No*		Estimates 2006/07
		Ministry of Finance	
47,680	30	Ministry Operations	48,888
34,482	31	Public Affairs Bureau	34,724
82,162		Total Voted Expense	83,612
82,162		**Total Expense**	83,612
		Ministry of Forests and Range	
423,528	32	Ministry Operations	473,203
55,380	33	Direct Fire	55,511
207,798	34	Housing and Homelessness	209,702
686,706		Total Voted Expense	738,416
148,395	(S)	BC Timber Sales	169,100
—	(S)	Forest Stand Management Fund	—
25,500	(S)	South Moresby Forest Replacement	26,000
173,895		Total Special Accounts (Statutory)	195,100
860,601		**Total Expense**	933,516
		Ministry of Health	
11,321,826	35	Ministry Operations	11,767,963
11,321,826		Total Voted Expense	11,767,963
147,250	(S)	Health Special Account	147,250
147,250		Total Special Accounts (Statutory)	147,250
11,469,076		**Total Expense**	11,915,213
		Ministry of Labour and Citizens' Services	
191,860	36	Ministry Operations	205,765
191,860		Total Voted Expense	205,765
191,860		**Total Expense**	205,765

---

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

Estimates[1] 2005/06	Vote No*		Estimates 2006/07
		Ministry of Public Safety and Solicitor General	
501,348	37	Ministry Operations	523,967
15,628	38	*Emergency Program Act*	15,634
516,976		Total Voted Expense	539,601
—	(S)	Forfeited Crime Proceeds Fund	—
1,565	(S)	Inmate Work Program	1,065
7,325	(S)	*Victims of Crime Act*	7,346
8,890		Total Special Accounts (Statutory)	8,411
525,866		**Total Expense**	548,012
		Ministry of Small Business and Revenue	
44,642	39	Ministry Operations	45,200
44,642		Total Voted Expense	45,200
25	(S)	Provincial Home Acquisition Wind Up	25
25		Total Special Accounts (Statutory)	25
44,667		**Total Expense**	45,225
		Ministry of Tourism, Sport and the Arts	
178,137	40	Ministry Operations	200,695
178,137		Total Voted Expense	200,695
650	(S)	Olympic Arts Fund	700
2,200	(S)	Physical Fitness and Amateur Sports Fund	2,300
2,850		Total Special Accounts (Statutory)	3,000
180,987		**Total Expense**	203,695
		Ministry of Transportation	
829,091	41	Ministry Operations	839,458
829,091		Total Voted Expense	839,458
829,091		**Total Expense**	839,458
		Management of Public Funds and Debt	
684,000	42	Management of Public Funds and Debt	617,800
684,000		Total Voted Expense	617,800
684,000		**Total Expense**	617,800

---

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

Estimates [1] 2005/06	Vote No*		Estimates 2006/07
		Other Appropriations	
302,497	43	Contingencies (All Ministries) and New Programs	**740,000**
39,000	44	BC Family Bonus	**23,000**
—	45	Electoral Boundaries Commission	**3,264**
1	46	Commissions on Collection of Public Funds	**1**
1	47	Allowances for Doubtful Revenue Accounts	**1**
1,955	48	Environmental Appeal Board and Forest Appeals Commission	**1,961**
3,607	49	Forest Practices Board	**3,637**
347,061		Total Voted Expense	**771,864**
—	(S)	Insurance and Risk Management	**—**
75	(S)	Unclaimed Property	**—**
75		Total Special Accounts (Statutory)	**—**
347,136		**Total Expense**	**771,864**
		All Appropriations	
26,498,642		Total Voted Expense	**27,730,177**
539,358		Total Special Accounts (Statutory)	**489,823**
27,038,000		**Total Expense**	**28,220,000**

---

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2005/06 expense have been restated to be consistent with the presentation of the *2006/07 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

Legislation
Officers of the Legislature
Office of the Premier
Ministry of Aboriginal Relations and Reconciliation
Ministry of Advanced Education
Ministry of Agriculture and Lands
Ministry of Attorney General
Ministry of Children and Family Development
Ministry of Community Services
Ministry of Economic Development
Ministry of Education
Ministry of Employment and Income Assistance
Ministry of Energy, Mines and Petroleum Resources
Ministry of Environment
Ministry of Finance
Ministry of Forests and Range
Ministry of Health
Ministry of Labour and Citizens' Services
Ministry of Public Safety and Solicitor General
Ministry of Small Business and Revenue
Ministry of Tourism, Sport and the Arts
Ministry of Transportation
Management of Public Funds and Debt
Other Appropriations

BRITISH
COLUMBIA

LEGISLATION

SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 1 — Legislation	51,217	**50,589**
OPERATING EXPENSE	51,217	**50,589**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	1,138	**4,500**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	300	**350**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

SUMMARY - OPERATING EXPENSE BY SUB-VOTE

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 1 — LEGISLATION

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries.

	Estimates 2005/06	Estimates 2006/07
OPERATING EXPENSE		
Members' Services	24,634	**23,110**
Caucus Support Services	4,997	**5,028**
Office of the Speaker	383	**379**
Clerk of the House	739	**1,068**
Clerk of Committees	387	**565**
Legislative Operations	10,156	**9,836**
Sergeant-at-Arms	3,675	**3,838**
Hansard	3,741	**4,181**
Legislative Library	2,505	**2,584**
	51,217	**50,589**
CAPITAL EXPENDITURES		
Clerk of the House	1,138	**4,500**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Members' Services	300	**350**
VOTE 1 - LEGISLATION	51,217	**50,589**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	23,907	**26,939**
Operating Costs	10,727	**10,394**
Other Expenses	16,929	**13,612**
Internal Recoveries	(346)	**(356)**
TOTAL OPERATING EXPENSE	51,217	**50,589**

BRITISH
COLUMBIA

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 2 — Auditor General	7,670	**8,565**
Vote 3 — Conflict of Interest Commissioner	292	**322**
Vote 4 — Elections BC	31,506	**9,485**
Vote 5 — Information and Privacy Commissioner	2,211	**2,503**
Vote 6 — Merit Commissioner	—	**783**
Vote 7 — Ombudsman	3,388	**3,736**
Vote 8 — Police Complaint Commissioner	1,290	**1,434**
OPERATING EXPENSE	46,357	**26,828**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	3,920	**1,314**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	187	**197**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Auditor General	7,670	10,505	(1,940)	8,565
Conflict of Interest Commissioner	292	322	—	322
Elections BC	31,506	9,485	—	9,485
Information and Privacy Commissioner	2,211	2,505	(2)	2,503
Merit Commissioner	—	783	—	783
Ombudsman	3,388	3,781	(45)	3,736
Police Complaint Commissioner	1,290	1,434	—	1,434
TOTAL OPERATING EXPENSES	46,357	28,815	(1,987)	26,828

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Auditor General	200	200	—	200
Elections BC	3,600	830	—	830
Information and Privacy Commissioner	30	30	—	30
Merit Commissioner	—	164	—	164
Ombudsman	65	65	—	65
Police Complaint Commissioner	25	25	—	25
TOTAL CAPITAL EXPENDITURES	3,920	1,314	—	1,314

SUMMARY

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 2 — AUDITOR GENERAL

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the legislative assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. The Auditor General recovers the costs incurred to provide audit services to parties external to government, such as the Workers' Compensation Board.

	Estimates 2005/06	Estimates 2006/07
OPERATING EXPENSE		
Auditor General	7,670	**8,565**
CAPITAL EXPENDITURES		
Auditor General	200	**200**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Auditor General	88	**89**

VOTE 3 — CONFLICT OF INTEREST COMMISSIONER

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

	Estimates 2005/06	Estimates 2006/07
OPERATING EXPENSE		
Conflict of Interest Commissioner	292	**322**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Conflict of Interest Commissioner	2	**2**

VOTE 4 — ELECTIONS BC

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

	Estimates 2005/06	Estimates 2006/07
OPERATING EXPENSE		
Elections BC	31,506	**9,485**
CAPITAL EXPENDITURES		
Elections BC	3,600	**830**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Elections BC	39	**39**

SUMMARY (Continued)

$000

VOTE 5 — INFORMATION AND PRIVACY COMMISSIONER

This vote provides for the salaries, benefits, and expenses of the Office of the Information and Privacy Commissioner (OIPC) and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FIPPA) and under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FIPPA and PIPA. This includes: conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyists Registry program pursuant to the *Lobbyists Registration Act*. Costs related to any freedom of information and protection of privacy conferences sponsored or hosted by the OIPC are fully recovered from participants and sponsoring organizations.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Information and Privacy Commissioner	2,211	**2,503**
CAPITAL EXPENDITURES		
Information and Privacy Commissioner	30	**30**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Information and Privacy Commissioner	17	**19**

VOTE 6 — MERIT COMMISSIONER

This vote provides for the operation of the Office of the Merit Commissioner. The Commissioner is an officer of the Legislature with the mandate under the *Public Service Act* to meet the requirements under the Act.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Merit Commissioner	—	**783**
CAPITAL EXPENDITURES		
Merit Commissioner	—	**164**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Merit Commissioner	—	**4**

SUMMARY (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 7 — OMBUDSMAN

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, regional districts and any other authorities listed in the schedule of the *Ombudsman Act*. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Internal recoveries are for costs incurred in the provision of services to other officers of the Legislature and for the distribution of materials, developed by the office, to ministries or agencies of the government. External recoveries are for the cost of services provided for in the vote and for distribution of materials. This vote also provides for Case Tracker database services to other officers of the Legislature or similar agencies inside/outside British Columbia on a fee-for-service basis.

OPERATING EXPENSE		
Ombudsman	3,388	**3,736**
CAPITAL EXPENDITURES		
Ombudsman	65	**65**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Ombudsman	34	**37**

VOTE 8 — POLICE COMPLAINT COMMISSIONER

This vote provides for the salaries, benefits and expenses of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

OPERATING EXPENSE		
Police Complaint Commissioner	1,290	**1,434**
CAPITAL EXPENDITURES		
Police Complaint Commissioner	25	**25**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Police Complaint Commissioner	7	**7**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	15,157	**17,541**
Operating Costs	8,566	**8,391**
Government Transfers	63	**63**
Other Expenses	25,016	**2,963**
Internal Recoveries	(142)	**(143)**
External Recoveries	(2,303)	**(1,987)**
TOTAL OPERATING EXPENSE	46,357	**26,828**

BRITISH
COLUMBIA

OFFICE OF THE PREMIER

The Premier serves as the President of the Executive Council (Cabinet) of the Government of British Columbia. As head of the government and Cabinet, the Premier provides leadership to, and coordination among ministers, ministries and agencies of government. The Office of the Premier provides advice and support to the Premier and Cabinet to facilitate effective and integrated operations of the Government of British Columbia. The Office works closely with all ministries and major agencies to support their work and to ensure policy co-ordination across government.

SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 9 — Office of the Premier	10,697	**12,482**
OPERATING EXPENSE	10,697	**12,482**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	240	**95**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	110	**110**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Intergovernmental Relations Secretariat	2,553	**3,585**	**(500)**	**3,085**
Deputy Ministers' Policy Secretariat	1,470	**2,442**	**—**	**2,442**
Executive and Support Services	6,674	**6,955**	**—**	**6,955**
TOTAL OPERATING EXPENSES	10,697	**12,982**	**(500)**	**12,482**

	2005/06	2006/07 ESTIMATES		
CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Intergovernmental Relations Secretariat	20	**18**	**—**	**18**
Deputy Ministers' Policy Secretariat	139	**5**	**—**	**5**
Executive and Support Services	81	**72**	**—**	**72**
TOTAL CAPITAL EXPENDITURES	240	**95**	**—**	**95**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 9 — OFFICE OF THE PREMIER

This vote provides for programs and operations described in the voted appropriations under the following three core businesses: Intergovernmental Relations Secretariat, Deputy Ministers' Policy Secretariat, and Executive and Support Services.

INTERGOVERNMENTAL RELATIONS SECRETARIAT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Intergovernmental Relations Secretariat	2,553	**3,085**

Voted Appropriation Description: This sub-vote provides for management and administrative support for the Executive Council in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, inter-provincial, and international relations initiatives. This includes support for the Premier, the Minister of State for Intergovernmental Relations and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. The sub-vote manages *"The Canada-British Columbia General Agreement on the Promotion of Official Languages"*. This sub-vote also provides for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. A portion of costs associated with these services may be recovered from ministries, special offices, other levels of government, and participating bodies.

DEPUTY MINISTERS' POLICY SECRETARIAT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Deputy Ministers' Policy Secretariat	1,470	**2,442**

Voted Appropriation Description: This sub-vote provides for the Deputy Ministers' Policy Secretariat to provide policy analysis and support to the Deputy Ministers' Committee - Natural Resources and the Economy, and the Deputy Ministers' Committee - Social Development in their work on cross-ministry and corporate projects. Funding is for salaries, benefits and other expenses incurred in providing policy, planning and operational support. A portion of costs associated with these services may be recovered from ministries, special offices and participating bodies.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Premier's Office	3,104	**3,327**
Executive Operations	3,570	**3,628**
	6,674	**6,955**

Voted Appropriations Description: This sub-vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Minister of State, and their staff; the management of cross-government issues and corporate planning, and funding for cross-government and other initiatives that support the government's mandate; support of the Executive Council, including Cabinet and government administration, as well as the salaries, benefits, allowances and operating expenses for the Deputy Minister's office; salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees and for the planning and coordination of legislative priorities. A portion of costs associated with these services may be recovered from ministries, special offices and participating bodies.

VOTE 9 — OFFICE OF THE PREMIER	10,697	**12,482**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	7,958	**8,942**
Operating Costs	2,716	**3,090**
Government Transfers	356	**732**
Other Expenses	394	**445**
Internal Recoveries	(227)	**(227)**
External Recoveries	(500)	**(500)**
TOTAL OPERATING EXPENSE	10,697	**12,482**

BRITISH
COLUMBIA

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

The mission of the Ministry of Aboriginal Relations and Reconciliation is to provide leadership across government that will, over the next decade, bridge the social and economic gaps that many Aboriginal people face in British Columbia. While working collaboratively with Aboriginal organizations, the federal government and other partners to support the goals of the new relationship, the Ministry will continue to negotiate and implement treaties and other lasting agreements with First Nations.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 10 — Ministry Operations	29,793	**28,778**
STATUTORY APPROPRIATION		
First Citizens Fund Special Account	4,200	**4,200**
OPERATING EXPENSE	33,993	**32,978**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	52	**276**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	3,589	**5,229**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	104	**125**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2005/06 Net	2006/07 ESTIMATES Gross	 External Recoveries	 Net
Core Business				
Negotiations	19,983	22,692	(2,635)	20,057
Aboriginal Relations	9,745	8,156	(457)	7,699
Executive and Support Services	4,265	5,223	(1)	5,222
TOTAL OPERATING EXPENSES	33,993	36,071	(3,093)	32,978

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Negotiations	29	—	—	—
Executive and Support Services	23	276	—	276
TOTAL CAPITAL EXPENDITURES	52	276	—	276

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Negotiations	3,589	5,229	—	5,229
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	3,589	5,229	—	5,229

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 10 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Negotiations, Aboriginal Relations, and Executive and Support Services.

NEGOTIATIONS

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Negotiations	19,983	**20,057**

Voted Appropriation Description: This sub-vote provides for the province's interface with Aboriginal people including costs associated with the development of policy, frameworks and protocols with respect to consultation, accommodation and Aboriginal rights and title; consultation; participation in the negotiation of treaties, interim agreements, and other arrangements with First Nations and the federal government; and new relationship initiatives. The sub-vote also provides for assistance to Aboriginal people and others in respect of their participation in negotiations, consultations and the treaty process. The sub-vote also provides for costs associated with accommodation, treaty implementation, treaty related measures, the resolution of land and resource issues including the acquisition of land for treaty and other Aboriginal agreements purposes; and the enhancement of Aboriginal involvement in economic development. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

ABORIGINAL RELATIONS

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Aboriginal Relations	5,545	**3,499**
Statutory Appropriation		
First Citizens Fund Special Account	4,200	**4,200**
	9,745	**7,699**

Voted Appropriation Description: This sub-vote provides for initiatives to eliminate social-economic disparities between Aboriginal people and other British Columbians including the provision of integrated advice, identification of opportunities, removal of barriers and coordination of resources and services provided to Aboriginal people, and provides for leadership around policy development and support to Aboriginal advisory bodies. The sub-vote also provides for administration of the First Citizens Fund Special Account and related transfers, and other Aboriginal socio-economic development projects, relationship building, and cultural initiatives. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the programs and operations under the statutory First Citizens Fund Special Account. Authority for this Special Account is provided in the *Special Accounts Appropriation and Control Act, 1988*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	431	**434**
Corporate Services	3,834	**4,788**
	4,265	**5,222**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Aboriginal Relations and Reconciliation, including salaries, benefits, allowances and operating expenses of the Minister and the Minister's staff; executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, service planning, performance measurement, and support services, strategic and business planning and reporting, information and privacy, records management, human resources, office management, accommodation and information systems. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

VOTE 10 — MINISTRY OPERATIONS	29,793	**28,778**
STATUTORY — SPECIAL ACCOUNT	4,200	**4,200**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	11,168	**11,405**
Operating Costs	6,072	**7,139**
Government Transfers	18,440	**15,355**
Other Expenses	2,201	**2,180**
Internal Recoveries	(4)	**(8)**
External Recoveries	(3,884)	**(3,093)**
TOTAL OPERATING EXPENSE	33,993	**32,978**

SPECIAL ACCOUNT[1]

$000

FIRST CITIZENS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The account promotes the economic, educational and cultural well being of Aboriginal people who are normally residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, native friendship centre program delivery, and economic development programs. The account also provides funds for the administration costs of certain social and economic development programs. No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	5,869	**5,619**
OPERATING TRANSACTIONS		
Revenue	3,850	3,950
Expense[3]	(4,200)	(4,200)
Net Revenue (Expense)	(350)	**(250)**
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	100	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	5,619	**5,369**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] For comparative purposes, the figure shown for 2005/06 Expense has been restated so the Net Revenue is consistant with the presentation of the *September Update 2005/06 Estimates*.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**
NEGOTIATIONS		

SETTLEMENT AND IMPLEMENTATION COSTS OF TREATIES AND OTHER AGREEMENTS — Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	**—**
Disbursements	3,589	**5,229**
Net Cash Source (Requirement)	(3,589)	**(5,229)**

BRITISH
COLUMBIA

MINISTRY OF ADVANCED EDUCATION

The mission of the Ministry of Advanced Education and Minister Responsible for Research and Technology is to provide leadership in delivering excellent, accessible post-secondary education for learners and enabling an integrated and dynamic approach to research and innovation.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 11 — Ministry Operations	1,911,532	**1,981,707**
OPERATING EXPENSE	1,911,532	**1,981,707**
PREPAID CAPITAL ADVANCES[2]	225,700	**267,280**
CAPITAL EXPENDITURES[3]	1,466	**1,471**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS[4]	237,728	**250,714**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES[5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT[6]	216	**219**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Educational Institutions and Organizations	1,494,461	1,546,826	(17,000)	1,529,826
Student Financial Assistance	136,440	179,323	(20,940)	158,383
Debt Service Costs and Amortization of Prepaid Capital Advances	255,859	268,161	—	268,161
Research and Innovation	5,741	5,741	—	5,741
Executive and Support Services	19,031	20,126	(530)	19,596
TOTAL OPERATING EXPENSES	1,911,532	2,020,177	(38,470)	1,981,707

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Educational Institutions and Organizations	225,700	267,280	—	267,280
TOTAL PREPAID CAPITAL ADVANCES	225,700	267,280	—	267,280

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	1,466	1,471	—	1,471
TOTAL CAPITAL EXPENDITURES	1,466	1,471	—	1,471

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Student Financial Assistance	237,728	306,900	(56,186)	250,714
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	237,728	306,900	(56,186)	250,714

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 11 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Student Financial Assistance, Debt Service Costs and Amortization of Prepaid Capital Advances, Research and Innovation, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation		
Educational Institutions and Organizations	1,494,461	**1,529,826**

Voted Appropriation Description: This sub-vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post-secondary education system. This sub-vote also provides transfers for research, scholarships, bursaries, and other initiatives related to post-secondary education. Recoveries are received from the federal government in accordance with federal/provincial agreements.

STUDENT FINANCIAL ASSISTANCE

Voted Appropriation		
Student Financial Assistance	136,440	**158,383**

Voted Appropriation Description: This sub-vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments.

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Voted Appropriations		
Debt Service Costs	148,700	**153,400**
Amortization of Prepaid Capital Advances	107,159	**114,761**
	255,859	**268,161**

Voted Appropriations Description: This sub-vote provides for the payment of short and long-term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for amortization of funds advanced for capital projects including new buildings, renovations and improvements, and equipment purchases.

RESEARCH AND INNOVATION

Voted Appropriation		
Research and Innovation	5,741	**5,741**

Voted Appropriation Description: This sub-vote provides funding to support research and innovation including grants to the BC Innovation Council. This sub-vote also provides funding to support the Premier's Technology Council.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	435	**448**
Program Management	18,596	**19,148**
	19,031	**19,596**

Voted Appropriations Description: This sub-vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post-secondary system. This sub-vote also provides for consumer protection with respect to private post-secondary institutions and quality assessment for public and private post-secondary degree granting institutions. This sub-vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses for the minister and for the minister's staff. Transfers are provided for post-secondary development and implementation activities, research, labour market initiatives, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and for ministry services provided for in this sub-vote. Financial, human resources, information resources, administrative, freedom of information and privacy, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

VOTE 11 — MINISTRY OPERATIONS	1,911,532	**1,981,707**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	14,178	**14,533**
Operating Costs	112,181	**119,829**
Government Transfers	1,619,942	**1,659,346**
Other Expenses	210,434	**226,469**
External Recoveries	(45,203)	**(38,470)**
TOTAL OPERATING EXPENSE	1,911,532	**1,981,707**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

STUDENT FINANCIAL ASSISTANCE

BRITISH COLUMBIA STUDENT LOAN PROGRAM — Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	63,072	**56,186**
Disbursements	300,800	**306,900**
Net Cash Source (Requirement)	(237,728)	**(250,714)**

PREPAID CAPITAL ADVANCES BY CORE BUSINESS

$000

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

POST SECONDARY INSTITUTIONS — Disbursements are provided to universities, university colleges, colleges, institutes and agencies for approved capital projects, including new buildings, renovations and improvements, equipment and capital leases.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	**—**
Disbursements	225,700	**267,280**
Net Cash Source (Requirement)	(225,700)	**(267,280)**

BRITISH
COLUMBIA

MINISTRY OF AGRICULTURE AND LANDS

The mission of the Ministry of Agriculture and Lands is to promote sustainable agriculture food systems and to provide a balanced approach that promotes the sustainable use of Crown land resources.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 12 — Ministry Operations	78,076	**84,868**
Vote 13 — Agricultural Land Commission	2,068	**2,108**
Vote 14 — Integrated Land Management Bureau	52,832	**58,984**
STATUTORY APPROPRIATION		
Crown Land Special Account	141,820	**69,037**
Production Insurance Special Account	16,000	**19,700**
Less: Transfer from Ministry Operations Vote	(5,400)	**(8,200)**
OPERATING EXPENSE	285,396	**226,497**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	12,950	**10,777**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(773)	**7,632**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	663	**800**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Food Industry Development	11,586	20,186	(3,797)	16,389
Agriculture and Aquaculture Management	8,562	8,483	(5)	8,478
Risk Management (includes special account)	29,679	28,595	(1,638)	26,957
Crown Land Administration	30,001	36,173	(2)	36,171
Executive and Support Services	8,848	8,375	(2)	8,373
Agricultural Land Commission	2,068	2,109	(1)	2,108
Integrated Land Management Bureau	52,832	66,296	(7,312)	58,984
Crown Land Special Account	141,820	69,037	—	69,037
TOTAL OPERATING EXPENSES	285,396	239,254	(12,757)	226,497

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Food Industry Development	1,180	888	—	888
Agriculture and Aquaculture Management	485	437	—	437
Risk Management	170	168	—	168
Crown Land Administration	65	420	—	420
Executive and Support Services	98	87	—	87
Agricultural Land Commission	15	15	—	15
Integrated Land Management Bureau	10,937	8,762	—	8,762
TOTAL CAPITAL EXPENDITURES	12,950	10,777	—	10,777

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Food Industry Development	(629)	—	(518)	(518)
Crown Land Administration	—	8,250	—	8,250
Crown Land Special Account	(144)	—	(100)	(100)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(773)	8,250	(618)	7,632

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 12 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Food Industry Development, Agriculture and Aquaculture Management, Risk Management, Crown Land Administration and Executive and Support Services.

FOOD INDUSTRY DEVELOPMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Food Industry Development	11,586	**16,389**

Voted Appropriation Description: This sub-vote provides for food industry development and competitiveness initiatives, including partnering with industry, on: research and innovation initiatives; collecting, advising and disseminating information on issues affecting the establishment, production, marketing, and business management of the agriculture, aquaculture and food sector; youth development programs to facilitate leadership in the agri-food industry; and promoting public awareness and support of the agri-food industry. This sub-vote also provides for: surveillance and diagnostic services to monitor and improve animal and aquatic animal health; planning, establishing and co-ordinating province-wide land and water policies and programs related to environmental farm management best practices; and working in partnership with industry, local governments and others to manage land use planning, resolve management issues and identify opportunities. Costs are recovered from other levels of government, organizations and individuals for services provided for in this sub-vote.

AGRICULTURE AND AQUACULTURE MANAGEMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Agriculture and Aquaculture Management	7,571	**7,482**
BC Farm Industry Review Board	991	**996**
	8,562	**8,478**

Voted Appropriations Description: This sub-vote provides for agriculture and aquaculture management including: finfish and shellfish aquaculture regulation, licensing and compliance; technical review of tenure and licence applications; and the administration and enforcement of relevant sections and regulations under the *Fisheries Act* and *Fish Inspection Act*. This sub-vote also provides for food safety and quality through: plant health surveillance and diagnostic services; licensing; support for research and innovation; and on-farm food safety information programs. It also provides for policy development, economic and statistical analysis and trade competition of the agri-food and seafood sectors; and intergovernmental negotiation strategies and sectoral planning. The BC Farm Industry Review Board is provided for under this sub-vote and is responsible for supervising the operation of the marketing board and commissions formed under the *Natural Products Marketing (BC) Act*; and hearing appeals on regulated marketing issues and hearing complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*. Costs are recovered from ministries, other levels of government, organizations and individuals for services described in this sub-vote.

RISK MANAGEMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Risk Management	19,079	**15,457**
Statutory Appropriation		
Production Insurance Special Account	16,000	**19,700**
Transfer from Ministry Operations Vote	(5,400)	**(8,200)**
	29,679	**26,957**

Voted Appropriation Description: This sub-vote provides for the management of provincial and federal-provincial agriculture risk management programs and insurance schemes and funding of programs and trusts. Recoveries are received from the federal government and parties internal and external to government for ministry services and programs provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Production Insurance Account which is governed under the *Special Accounts Appropriations and Control Act*. Authority to operate the Production Insurance scheme is derived from the *Insurance for Crops Act*.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
CROWN LAND ADMINISTRATION		
Voted Appropriations		
Land Policy Program	901	**2,100**
Crown Land Tenure Management	7,413	**10,953**
Contaminated Sites Program	21,687	**23,118**
	30,001	**36,171**

Voted Appropriations Description: This sub-vote provides for the development and implementation of strategic and operational policy and legislation associated with Crown land administration across the Province. It also provides for a wide range of activities related to Crown land disposition, adjudication and management, including land sales and tenures, establishing fee rates, determining optimal development and use of Crown land, developing decision-support tools, ensuring compliance, public reporting, support to land use planning, intergovernmental and public relations and any First Nations consultation and accommodation arising from the activities provided for in this sub-vote. Some of these activities are performed under agreement with the Integrated Land Management Bureau through their regional offices. This sub-vote also provides for the management, assessment and remediation of contaminated sites on Crown land and other lands that affect provincial interests. Costs may be recovered from ministries, other levels of government, organizations and individuals for services described within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	520	**523**
Corporate Services	8,328	**7,850**
	8,848	**8,373**

Voted Appropriations Description: This sub-vote provides for the office of the Minister for Agriculture and Lands and includes salaries, benefits, allowances and operating expenses of the minister's staff. This sub-vote also provides for the executive direction and administrative services for the operating programs of the ministry, including finance, administration and budget coordination, strategic and business planning and reporting, human resources, office management and accommodation, information management services and systems, and freedom of information, protection of privacy and records management. Costs are recovered from ministries, other levels of government parties external to government for ministry services provided for in this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 12 — MINISTRY OPERATIONS	78,076	**84,868**
STATUTORY — SPECIAL ACCOUNT	16,000	**19,700**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 13 — AGRICULTURAL LAND COMMISSION

This vote provides for the operations described in the voted appropriations under the core business Agricultural Land Commission.

AGRICULTURAL LAND COMMISSION

Voted Appropriation		
Agricultural Land Commission	2,068	**2,108**

Voted Appropriation Description: This vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process. Costs are recovered from ministries and organizations and individuals for services described within this vote.

VOTE 13 — AGRICULTURAL LAND COMMISSION	2,068	**2,108**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 14 — INTEGRATED LAND MANAGEMENT BUREAU

This vote provides for the operations described in the voted appropriation under the core business Integrated Land Management Bureau.

INTEGRATED LAND MANAGEMENT BUREAU	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Regional Client Services	13,593	**17,968**
Strategic Land and Resource Planning	12,850	**8,858**
Species at Risk Coordination	626	**1,210**
Resource Information Management	13,652	**17,813**
Bureau Management	12,111	**13,135**
	52,832	**58,984**

Voted Appropriations Description: This vote provides for the management of Crown land, resources and information, including: development, completion, implementation and maintenance of land and resource management plans, coastal plans, and strategic and operational land use plans and provincial base maps; and any First Nations consultation and accommodation arising from the activities provided for in this vote. This vote provides for the development of a coordinated approach for the recovery of broad-ranging species at risk. It also provides for the collection, management and dissemination of land and resource information; maintenance, management and administration of provincial base mapping, survey control points, air photography quality control programs, and programs that collect, record, manage and co-ordinate land and natural resource data, including Crown land tenures. This vote also provides for the operation of regional offices that provide: access to all natural resource ministries' authorizations and supporting information, including applications, permits, licences, tenures and related authorizations; interpretive services for resource information, maps and resource management plans; and Regional Crown land tenure, allocation, sales and related administration activities and processes.

This vote also provides for the executive direction and administration of the bureau including finance, administration, strategic human resources, information management services and systems, information and privacy, land and other revenue collection and trust fund management for the bureau operations, programs and clients. Costs are recovered from ministries, other levels of government, organizations and individuals for services described within this sub-vote.

VOTE 14 — INTEGRATED LAND MANAGEMENT BUREAU	52,832	**58,984**

OPERATING EXPENSE BY CORE BUSINESS

$000

STATUTORY — CROWN LAND

This statutory account provides for operations described in the statutory appropriation under the core business Crown Land.

	Estimates 2005/06	**Estimates 2006/07**
CROWN LAND		
Statutory Appropriation		
Crown Land Special Account	141,820	**69,037**

Statutory Appropriation Description: This statutory account provides for the Crown Land Special Account.

STATUTORY - SPECIAL ACCOUNT	141,820	**69,037**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	66,976	**58,040**
Operating Costs	67,748	**65,527**
Government Transfers	165,218	**85,353**
Other Expenses	21,323	**43,498**
Internal Recoveries	(18,282)	**(13,164)**
External Recoveries	(17,587)	**(12,757)**
TOTAL OPERATING EXPENSE	285,396	**226,497**

SPECIAL ACCOUNT[1]

$000

CROWN LAND

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act*, 1973, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Accounts Appropriations and Control Act*, 1982.

Revenue sources include land sales, land exchanges, land tenures, royalty revenues, interest income, sales of density allotments pursuant to community plans, and fees. Costs of development reflect those costs directly associated with the aquisition, servicing, development, tenuring and disposition of Crown land. Expenses include costs such as reporting, clean-up and Crown land servicing. Receipts represent repayment of outstanding loans and deposits made on pending sales.

This Special Account now includes the write-up from book value to market value (revenue) and related expenses associated with providing Free Crown Grants and Nominal Rent Tenures at less than fair market value, in accordance with generally accepted accounting principles. Free Crown Grants are grants of Crown land, and Nominal Rent Tenures are leases of Crown land to organizations inside or outside of the government reporting entity, usually provided free or at a nominal value. An expense budget is provided based on an assessment of requirements for Free Crown Grants or Nominal Rent Tenures. As write-ups to fair market value (revenue) are fully offset by grant transfers (expense) to beneficiaries, these transactions do not impact the bottom line for the Special Account or the government's summary accounts.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	50,000	**50,000**
OPERATING TRANSACTIONS		
CROWN LAND[5]		
Revenue	71,522	68,260
Less: Cost of Development	(11,390)	(5,875)
	60,132	62,385
Expense	(20)	(20)
Net Revenue (Expense)	60,112	**62,365**
FREE CROWN GRANTS AND NOMINAL RENT TENURES[3]		
Revenue	141,800	69,017
Expense:		
– Ministry of Community Services	(13,500)	(4,000)
– Ministry of Economic Development	(18,000)	(23,000)
– Ministry of Environment	(15,000)	(15,000)
– Ministry of Health	(200)	(200)
– Ministry of Transportation	(55,100)	(7,100)
– Renewal of Nominal Rent Tenures	(30,000)	(10,000)
– Contingency[4]	(10,000)	(9,717)
Total Expense	(141,800)	(69,017)
Net Revenue (Expense)	—	—
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	(1,862)	
Transfer to the General Fund	(58,394)	**(62,465)**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	144	100
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	144	**100**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	50,000	**50,000**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] Expenses and revenues reflect the net difference between the fair market value and book value of Crown Land granted free or leased for a nominal fee.

[4] A contingency is included to enable provision of free crown grants and nominal rent tenures that were not anticipated by the province but which are deemed to be in the public interest.

[5] 2005/06 Revenue has been restated to reflect revenue previously omitted in this schedule.

SPECIAL ACCOUNT[1]

$000

PRODUCTION INSURANCE

This account is established as a special account effective April 1, 2005 by Section 9.2 of the *Special Account Appropriations and Control Act* and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. The Production Insurance Program, through an insurance scheme, stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of crop losses due to uncontrollable natural perils. The purpose of this account is to receive production insurance premiums from the federal government, the province, and producers, and indemnities payments through reinsurance. This account also receives interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any costs of adjustments.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	—	**28,000**
OPERATING TRANSACTIONS		
Revenue	10,600	11,500
Revenue from Appropriation	33,400	8,200
Expense	(16,000)	(19,700)
Net Revenue (Expense)	28,000	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	28,000	**28,000**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

CROWN LAND ADMINISTRATION

CROWN LAND ADMINISTRATION — Disbursements represent expenditures for servicing, developing, tenuring and disposing of Crown land.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	—
Disbursements	—	**8,250**
Net Cash Source (Requirement)	—	**(8,250)**

FOOD INDUSTRY DEVELOPMENT

AGRICULTURE CREDIT ACT — Receipts represent principal repayments on outstanding loans issued under the *Agriculture Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendments Act*, 2003, provides the provisions for the loan repayments.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	629	**518**
Disbursements	—	**—**
Net Cash Source (Requirement)	629	**518**

BRITISH
COLUMBIA

MINISTRY OF ATTORNEY GENERAL

The mission of the Ministry of Attorney General and Minister Responsible for Multiculturalism is to be responsible in government for law reform, for the administration of justice, and for seeing that public affairs are administered in accordance with the law. The Ministry is also responsible in government to meet the settlement needs of immigrants and refugees, to promote multiculturalism and to eliminate racism.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 15 — Ministry Operations	370,601	**377,024**
Vote 16 — Judiciary	52,327	**60,722**
Vote 17 — *Crown Proceeding Act*	27,500	**27,500**
Vote 18 — British Columbia Utilities Commission	1	**1**
STATUTORY APPROPRIATION		
Public Guardian and Trustee of British Columbia Special Account	18,048	**17,577**
Less: Transfer from Ministry Operations Vote	(7,642)	**(7,124)**
OPERATING EXPENSE	460,835	**475,700**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	16,459	**14,410**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	3,447	**3,454**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
Court Services	133,608	**126,847**	**(1,617)**	**125,230**
Legal Services	13,382	**15,003**	**(300)**	**14,703**
Prosecution Services	82,659	**92,810**	**—**	**92,810**
Justice Services	92,681	**96,657**	**(1,900)**	**94,757**
Multiculturalism and Immigration	7,028	**27,566**	**(20,493)**	**7,073**
Executive and Support Services	41,243	**42,738**	**(287)**	**42,451**
Judiciary	52,327	**60,722**	**—**	**60,722**
Crown Proceeding Act	27,500	**27,500**	**—**	**27,500**
British Columbia Utilities Commission	1	**5,528**	**(5,527)**	**1**
Public Guardian and Trustee of British Columbia	10,406	**12,432**	**(1,979)**	**10,453**
TOTAL OPERATING EXPENSES	460,835	**507,803**	**(32,103)**	**475,700**

CAPITAL EXPENDITURES	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Court Services	9,022	**7,554**	**—**	**7,554**
Legal Services	298	**298**	**—**	**298**
Prosecution Services	1,200	**1,229**	**—**	**1,229**
Justice Services	510	**1,090**	**—**	**1,090**
Multiculturalism and Immigration	1,250	**1,025**	**—**	**1,025**
Executive and Support Services	1,137	**815**	**—**	**815**
Judiciary	2,236	**1,363**	**—**	**1,363**
British Columbia Utilities Commission	12	**12**	**—**	**12**
Public Guardian and Trustee of British Columbia	794	**1,024**	**—**	**1,024**
TOTAL CAPITAL EXPENDITURES	16,459	**14,410**	**—**	**14,410**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Executive and Support Services	—	**950**	**(950)**	**—**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	**950**	**(950)**	**—**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 15 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, Multiculturalism and Immigration, and Executive and Support Services.

COURT SERVICES

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Court Services	133,608	**125,230**

Voted Appropriation Description: This sub-vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from the federal and municipal governments for costs related to ticket enforcement and circuit courts, from contracted court bailiffs for civil execution services, and from parties or the public for costs associated with services provided.

LEGAL SERVICES

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Legal Services	13,382	**14,703**

Voted Appropriation Description: This sub-vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

PROSECUTION SERVICES

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Prosecution Services	82,659	**92,810**

Voted Appropriation Description: This sub-vote provides for the operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

JUSTICE SERVICES

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Justice Services	92,681	**94,757**

Voted Appropriation Description: This sub-vote provides for the administration and management of justice services throughout the province, including civil and family law reform; administrative justice reform; legal aid and other publicly-funded legal counsel services; access to justice services; maintenance enforcement and services associated with interjurisdictional support court orders; alternative-to-court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; supervised access services; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information coordination. Recoveries are received from ministries, the Legal Services Society, and the federal government for services funded or provided in this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
MULTICULTURALISM AND IMMIGRATION		
Voted Appropriation		
Multiculturalism and Immigration	7,028	**7,073**

Voted Appropriation Description: This sub-vote provides for the coordination of resources and services provided for policy and program development and delivery with respect to multiculturalism and immigration; negotiation and implementation of the Agreement for Canada-British Columbia Co-operation on Immigration; and, settlement services for immigrants. Recoveries are received from the federal government, pursuant to federal/provincial agreements for settlement services.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	726	**700**
Corporate Services	25,931	**27,701**
Agencies, Boards and Commissions	14,586	**14,050**
	41,243	**42,451**

Voted Appropriations Description: This sub-vote provides for the office of the Attorney General and Minister Responsible for Multiculturalism, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; policy development; the investigation of matters relating to the administration of the *Correction Act* and court services; and management services for the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Under agreement, management services are also provided to the Ministry of Aboriginal Relations and Reconciliation. This sub-vote also provides for agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General and the Ministry. The operations of the Public Guardian and Trustee are partially funded by this sub-vote. Recoveries are received from parties external to government and other ministries, for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 15 — MINISTRY OPERATIONS	370,601	**377,024**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 16 — JUDICIARY

This vote provides for judiciary programs and operations described in the voted appropriations under the Judiciary core business.

JUDICIARY

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Superior Courts	11,894	**12,804**
Provincial Courts	40,433	**47,918**
	52,327	**60,722**

Voted Appropriations Description: This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 16 — JUDICIARY	52,327	**60,722**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 17 — *CROWN PROCEEDING ACT*

This vote provides for ministry expenditures described in the voted appropriation under the *Crown Proceeding Act* core business.

	Estimates 2005/06	**Estimates 2006/07**
CROWN PROCEEDING ACT		
Voted Appropriation		
Crown Proceeding Act	27,500	**27,500**

Voted Appropriation Description: This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act*.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 17 — *CROWN PROCEEDING ACT*	27,500	**27,500**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 18 — BRITISH COLUMBIA UTILITIES COMMISSION

This vote provides for the programs and operations described in the voted appropriation under the British Columbia Utilities Commission core business.

	Estimates 2005/06	**Estimates 2006/07**
BRITISH COLUMBIA UTILITIES COMMISSION		
Voted Appropriation		
British Columbia Utilities Commission	1	1

Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and parties external to government.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 18 — BRITISH COLUMBIA UTILITIES COMMISSION	1	1

OPERATING EXPENSE BY CORE BUSINESS

$000

STATUTORY — PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

	Estimates 2005/06	**Estimates 2006/07**
Statutory Appropriation		
Public Guardian and Trustee of British Columbia Special Account	18,048	**17,577**
Transfer from Ministry Operations Vote	(7,642)	**(7,124)**
	10,406	**10,453**

Statutory Appropriation Description: This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Guardian and Trustee Act*.

	Estimates 2005/06	**Estimates 2006/07**
STATUTORY - SPECIAL ACCOUNT	18,048	**17,577**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2005/06	**Estimates 2006/07**
Salaries and Benefits	258,656	**281,353**
Operating Costs	151,401	**146,807**
Government Transfers	103,944	**103,533**
Other Expenses	29,385	**29,721**
Internal Recoveries	(48,414)	**(53,611)**
External Recoveries	(34,137)	**(32,103)**
TOTAL OPERATING EXPENSE	460,835	**475,700**

SPECIAL ACCOUNT[1]

$000

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

The Public Guardian and Trustee operating account is established as a special account in the general fund of the consolidated revenue fund and is governed by Section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are client fees, commissions and charges, and transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and program administration. Recoveries are also received from clients and parties external to government.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	12,633	**13,453**
OPERATING TRANSACTIONS		
Revenue	11,357	11,357
Revenue from Appropriation	7,642	7,124
Expense	(19,241)	(19,556)
Internal and External Recoveries	1,193	1,979
Net Revenue (Expense)	951	**904**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(794)	(1,024)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(794)	**(1,024)**
Working Capital Adjustments and Other Spending Authority Committed[3]	663	**697**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	13,453	**14,030**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] The Working Capital Adjustment and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, the recognition of deferred revenues and the endowment of the account, which can not be spent.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

EXECUTIVE AND SUPPORT SERVICES

INTEREST ON TRUSTS AND DEPOSITS — Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	700	**950**
Disbursements	700	**950**
Net Cash Source (Requirement)	—	—

BRITISH
COLUMBIA

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to promote and develop the capacity of families and communities in caring for and protecting vulnerable children and youth, and to maximize the potential of every child in British Columbia by supporting healthy child development. The Minister is also responsible for supporting Community Living British Columbia to achieve its mandate to provide and improve upon services to individuals with developmental disabilities.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 19 — Ministry Operations	1,060,584	**1,234,026**
Vote 20 — Community Living Services	576,136	**602,269**
OPERATING EXPENSE	1,636,720	**1,836,295**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	17,022	**26,282**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(148)	**(36)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	3,952	**4,067**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2005/06 Net	2006/07 ESTIMATES Gross	External Recoveries	Net
Core Business				
Child and Family Development	568,998	**679,971**	**(52,634)**	**627,337**
Early Childhood Development, Child Care and Supports to Children with Special Needs	419,221	**531,648**	**(100)**	**531,548**
Provincial Services	53,717	**57,874**	**(3,602)**	**54,272**
Executive and Support Services	18,648	**21,391**	**(522)**	**20,869**
Ministry Services - Community Living	181,334	**659**	**—**	**659**
Transfers to Community Living British Columbia	394,802	**601,610**	**—**	**601,610**
TOTAL OPERATING EXPENSES	1,636,720	**1,893,153**	**(56,858)**	**1,836,295**

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	17,022	**26,282**	**—**	**26,282**
TOTAL CAPITAL EXPENDITURES	17,022	**26,282**	**—**	**26,282**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	(148)	**—**	**(36)**	**(36)**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(148)	**—**	**(36)**	**(36)**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 19 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Child and Family Development; Early Childhood Development, Child Care and Supports to Children with Special Needs; Provincial Services; and Executive and Support Services.

CHILD AND FAMILY DEVELOPMENT

Voted Appropriation		
Child and Family Development	568,998	**627,337**

Voted Appropriation Description: This sub-vote provides for service support, direct operating costs and local administration of community-based support services for Aboriginal and non-Aboriginal children, youth and families; establishing new governance structures; funding under the *Community Services Interim Authorities Act* or any replacement legislation, the *Child, Family and Community Service Act*, the *Adoption Act*, the *Youth Justice Act*, the federal *Youth Criminal Justice Act*, and the *Mental Health Act*; and other initiatives to support children, youth and families including costs related to transformation of services. Recoveries are received from the federal government for child protection services, children in care, and youth justice services and from ministries, other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements.

EARLY CHILDHOOD DEVELOPMENT, CHILD CARE AND SUPPORTS TO CHILDREN WITH SPECIAL NEEDS

Voted Appropriation		
Early Childhood Development, Child Care and Supports to Children with Special Needs	419,221	**531,548**

Voted Appropriation Description: This sub-vote provides for service support, direct operating costs and local administration of early childhood development services, services for children and youth with special needs and their families, and child care including child care subsidies to parents and organizations that provide or support child care services. This sub-vote also provides for the administration of the *Child Care BC Act* and the *Child Care Subsidy Act*. Recoveries are received from other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements.

PROVINCIAL SERVICES

Voted Appropriation		
Provincial Services	53,717	**54,272**

Voted Appropriation Description: This sub-vote provides for program support and administration for young offender services that promote rehabilitation including youth custody centres and youth forensic psychiatric services to the courts and clients, specialized provincial services under provisions of the *Youth Justice Act*, the federal *Youth Criminal Justice Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*, and other services to support children and youth. Recoveries are received from the federal government for youth justice services and from ministries, other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Office	730	**742**
Corporate Services	17,918	**20,127**
	18,648	**20,869**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Child Care; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, early childhood development, child care, children with special needs, and provincial services, and for the administration of the *Human Resource Facility Act*. Recoveries are received from the federal government, organizations and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

VOTE 19 — MINISTRY OPERATIONS	1,060,584	**1,234,026**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 20 — COMMUNITY LIVING SERVICES

This vote provides for programs and operations described in the voted appropriations under the following two core businesses: Ministry Services - Community Living and Transfers to Community Living British Columbia (CLBC).

MINISTRY SERVICES - COMMUNITY LIVING

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Minister Support Services - Community Living	652	**659**
Ministry Services - Community Living	180,682	**—**
	181,334	**659**

Voted Appropriations Description: This sub-vote provides for general support and advice to the Minister regarding Community Living Services including funding for the Office of the Service Quality Advocate.

TRANSFERS TO COMMUNITY LIVING BRITISH COLUMBIA

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Adult Community Living Services	394,802	**550,138**
Children's Community Living Services	—	**51,472**
	394,802	**601,610**

Voted Appropriations Description: This sub-vote provides for transfer payments to Community Living British Columbia (CLBC) for the governance, management, operations, and delivery of services and support to adults and children with developmental disabilities. Payments for the provision of these services are in accordance with the *Community Living Authority Act*.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 20 — COMMUNITY LIVING SERVICES	576,136	**602,269**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2005/06	**Estimates 2006/07**
Salaries and Benefits	264,145	**287,632**
Operating Costs	92,316	**102,240**
Government Transfers	1,341,895	**1,504,517**
Other Expenses	1,166	**1,124**
Internal Recoveries	(2,376)	**(2,360)**
External Recoveries	(60,426)	**(56,858)**
TOTAL OPERATING EXPENSE	1,636,720	**1,836,295**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

EXECUTIVE AND SUPPORT SERVICES

HUMAN SERVICES PROVIDERS FINANCING PROGRAM — Receipts represent repayment of loans provided in previous fiscal years for capital purposes to stimulate investment in efficiencies and innovation by British Columbia community social service providers, including funds under the *Human Resource Facility Act*.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	148	**36**
Disbursements	—	**—**
Net Cash Source (Requirement)	148	**36**

BRITISH
COLUMBIA

MINISTRY OF COMMUNITY SERVICES

The mission of the Ministry of Community Services and the Minister Responsible for Seniors' and Women's Issues is to promote sustainable, liveable communities that provide healthy and safe places for British Columbians. The BC Public Service Agency provides leadership and services that support public service excellence.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 21 — Ministry Operations	233,608	**236,621**
Vote 22 — BC Public Service Agency	24,109	**25,518**
STATUTORY APPROPRIATION		
University Endowment Lands Administration Special Account	3,142	**4,642**
OPERATING EXPENSE	260,859	**266,781**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	5,650	**3,234**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	553	**561**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Local Government (includes special account)	177,065	**231,044**	**(50,000)**	**181,044**
Seniors', Women's and Community Services	51,722	**52,552**	**(117)**	**52,435**
Executive and Support Services	7,963	**7,785**	**(1)**	**7,784**
Business Transformation and Learning Division (Agency)	1,114	**1,264**	**—**	**1,264**
Client Services (Agency)	10,885	**11,765**	**(609)**	**11,156**
Talent Management (Agency)	603	**1,188**	**—**	**1,188**
Employee Relations (Agency)	3,163	**3,240**	**—**	**3,240**
Compensation, Benefits and Policy (Agency)	4,146	**29,071**	**(24,875)**	**4,196**
Executive and Support Services (Agency)	4,198	**4,474**	**—**	**4,474**
TOTAL OPERATING EXPENSES	260,859	**342,383**	**(75,602)**	**266,781**

	2005/06	2006/07 ESTIMATES		
CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Local Government	800	**700**	**—**	**700**
Seniors', Women's and Community Services	1,250	**700**	**—**	**700**
Executive and Support Services	300	**580**	**—**	**580**
Business Transformation and Learning Division (Agency)	3,000	**984**	**—**	**984**
Executive and Support Services (Agency)	300	**270**	**—**	**270**
TOTAL CAPITAL EXPENDITURES	5,650	**3,234**	**—**	**3,234**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 21 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Local Government; Seniors', Women's and Community Services; and Executive and Support Services.

LOCAL GOVERNMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Local Government Services and Transfers	169,737	**171,399**
University Endowment Lands	4,186	**5,003**
	173,923	**176,402**
Statutory Appropriation		
University Endowment Lands Administration Special Account	3,142	**4,642**
	177,065	**181,044**

Voted Appropriations Description: This sub-vote provides for the administration of the Community Charter, the *Local Government Act*, the *Local Government Grants Act*, financial and other support to local governments and other related organizations, and for the operation of the University Endowment Lands. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account which is governed under the *University Endowment Land Act, 1979*.

SENIORS', WOMEN'S AND COMMUNITY SERVICES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Seniors', Women's and Community Services	51,722	**52,435**

Voted Appropriation Description: This sub-vote provides for policy development, financial and other support for seniors' and women's issues and community services including inner-city partnerships, the Vancouver Agreement, community transition, and support services to women and their children who are leaving, or are affected by abusive relationships; mentoring for women entering or re-entering the workforce and the Premier's Council on Aging and Seniors' Issues. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Minister's Office	586	**496**
Management Services	7,377	**7,288**
	7,963	**7,784**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Community Services and the Minister Responsible for Seniors' and Women's Issues, including salaries, benefits, allowances, and operating expenses of the minister's staff. The sub-vote also provides for executive direction of the Ministry of Community Services and administrative services for the operating programs of the Ministry of Community Services and the Ministry of Tourism, Sport and the Arts, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation and information systems. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 21 — MINISTRY OPERATIONS	233,608	**236,621**
STATUTORY — SPECIAL ACCOUNT	3,142	**4,642**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 22 — BC PUBLIC SERVICE AGENCY

This vote provides for the British Columbia Public Service Agency programs and operations described in the voted appropriations under the following six core businesses: Business Transformation and Learning Division; Client Services; Talent Management; Employee Relations; Compensation, Benefits and Policy; and Executive and Support Services.

BUSINESS TRANSFORMATION AND LEARNING DIVISION

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Business Transformation and Learning	1,114	**1,264**

Voted Appropriation Description: This sub-vote provides for transformative change within the human resource function in order to enhance client satisfaction, improve efficiency, reduce costs and increase innovation. This core business line is also responsible for a sub-vote dedicated to providing learning services and programs for the public service including transition services, recognition and awards.

CLIENT SERVICES

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Regional Operations	10,885	**11,156**

Voted Appropriation Description: This sub-vote provides for a broad range of human resource services to government and other clients including advisory services on organizational design, compensation, staffing, employee relations, occupational safety and health, workforce adjustment, disability case management, and other activities related to human resource management. Recoveries are received from ministries, Crown corporations and other public sector employers for services provided within this sub-vote.

TALENT MANAGEMENT

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Talent Management	603	**1,188**

Voted Appropriation Description: This sub-vote provides for an integrated suite of talent management services related to workforce and succession planning, hiring and deployment, employee development and employee integration. This division is also responsible for all services related to the Leadership Centre, which exists to recruit, deploy and develop senior leaders across the public service.

EMPLOYEE RELATIONS

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Employee Relations	3,163	**3,240**

Voted Appropriation Description: This sub-vote provides for the negotiation and administration of collective agreements on behalf of government, labour relations and dispute resolution advice, workforce adjustment activities, terms and conditions, settlement payments for grievances, other personnel related settlements, and payment for legal and arbitration services.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
COMPENSATION, BENEFITS AND POLICY		
Voted Appropriations		
Compensation	4,145	**4,195**
Provincial Pensions	100,813	**149,674**
Miscellaneous and Statutory Items	6,258	**6,252**
Canada Pension	50,829	**54,764**
Death and Retiring Benefits	8,492	**4,820**
Extended Health and Dental Benefits	48,188	**52,050**
Group Insurance	4,052	**4,145**
Medical Services Plan	22,734	**22,329**
Long Term Disability	34,450	**34,440**
Employment Insurance	25,920	**26,513**
Workers Compensation	8,718	**10,400**
Employee and Family Assistance Program	1,002	**1,100**
Other Benefits	52,096	**51,644**
Recoveries	(363,551)	**(418,130)**
	4,146	**4,196**

Voted Appropriations Description: This sub-vote provides for the management and administration of classification and compensation plans, classification dispute resolution, advisory services related to the terms and conditions of employment for excluded employees, management of compensation workflow, service delivery, policy and legislation services. This sub-vote also provides for management and administration of employee benefit plans, the payment of federal and provincial employer contributions, and other corporate programs. Recoveries are received from ministries, Crown corporations, agencies, boards, commissions and other public sector employers for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES (AGENCY)		
Voted Appropriations		
Deputy Minister's Office	653	**624**
Corporate Services	3,545	**3,850**
	4,198	**4,474**

Voted Appropriations Description: This sub-vote provides for the executive direction of the BC Public Service Agency, administrative support services, policy and program development, communications, strategic planning, performance management and provides support to independent offices. Other administrative services including financial, human resources, information systems, facilities management, freedom of information, protection of privacy, planning and performance management are provided by the Ministry of Finance. Recoveries are received from ministries for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 22 — BC PUBLIC SERVICE AGENCY	24,109	**25,518**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	397,890	**454,706**
Operating Costs	24,675	**25,442**
Government Transfers	270,118	**269,618**
Other Expenses	17,643	**19,390**
Internal Recoveries	(370,437)	**(426,773)**
External Recoveries	(79,030)	**(75,602)**
TOTAL OPERATING EXPENSE	260,859	**266,781**

SPECIAL ACCOUNT[1]

$000

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands. Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licenses and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses include the ratepayer's portion of costs tranferred from the Ministry Operations Vote for services provided. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	30,209	**30,209**
OPERATING TRANSACTIONS		
Revenue	4,183	4,642
Expense	(3,142)	(4,642)
Net Revenue (Expense)	1,041	—
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	(1,041)	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	30,209	**30,209**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

BRITISH
COLUMBIA

MINISTRY OF ECONOMIC DEVELOPMENT

The mission of the Ministry of Economic Development is to work for British Columbians to build the best performing economy in Canada, through maximizing the benefits of B.C.'s diverse economy, its proximity to emergent opportunities in Asia, and the 2010 Olympic and Paralympic Winter Games.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 23 — Ministry Operations	443,678	**309,328**
STATUTORY APPROPRIATION		
Northern Development Fund Special Account	500	**500**
OPERATING EXPENSE	444,178	**309,828**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	855	**2,799**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	50,000	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	131	**149**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Marketing and Promoting British Columbia	13,485	9,873	(343)	9,530
Enhancing Economic Development (includes special account)	310,696	136,820	(735)	136,085
2010 Olympic and Paralympic Winter Games Secretariat	109,513	153,011	(1)	153,010
Executive and Support Services	10,484	11,208	(5)	11,203
TOTAL OPERATING EXPENSES	444,178	310,912	(1,084)	309,828

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Marketing and Promoting British Columbia	80	415	—	415
Enhancing Economic Development	—	25	—	25
2010 Olympic and Paralympic Winter Games Secretariat	620	2,229	—	2,229
Executive and Support Services	155	130	—	130
TOTAL CAPITAL EXPENDITURES	855	2,799	—	2,799

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	50,000	—	—	—
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	50,000	—	—	—

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 23 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Marketing and Promoting British Columbia, Enhancing Economic Development, 2010 Olympic and Paralympic Winter Games Secretariat, and Executive and Support Services.

MARKETING AND PROMOTING BRITISH COLUMBIA

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Marketing and Promoting British Columbia	13,485	**9,530**

Voted Appropriation Description: This sub-vote provides for facilitating trade and investment and communicating British Columbia's advantages and opportunities; administering and financing the Provincial Nominee Program to attract skilled immigrants; delivering effective business immigration programs to attract economic immigration clients to strategic sectors and industries in all regions of the province; showcasing British Columbia at national and international events; implementing strategies and funding organizations to promote British Columbia and achieve improvements in specific areas such as trade, science and technology; planning and managing trade missions to profile British Columbia in key markets; and assisting the private sector to leverage identified marketing opportunities. Recoveries are received from parties external to government for services provided under this sub-vote.

ENHANCING ECONOMIC DEVELOPMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Enhancing Economic Development	310,196	**135,585**
Statutory Appropriation		
Northern Development Fund Special Account	500	**500**
	310,696	**136,085**

Voted Appropriation Description: This sub-vote provides for development of comprehensive economic strategies; working with investors to facilitate economic development and job creation; managing programs and providing financial assistance to improve urban and rural infrastructure throughout the province; administering federal/provincial infrastructure and economic programs; administering immigration credential recognition programs and labour market planning; developing worker training strategies and implementing strategic labour market policies; providing funding to the Industry Training Authority; and providing support, including financial assistance, for projects, initiatives and trusts that support economic growth and diversification throughout the province. Recoveries are received from parties external to government for services provided under this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account which is governed under the *BC-Alcan Northern Development Fund Act.*

2010 OLYMPIC AND PARALYMPIC WINTER GAMES SECRETARIAT

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
2010 Olympic and Paralympic Winter Games Secretariat	109,513	**153,010**

Voted Appropriation Description: This sub-vote provides for the 2010 Olympic and Paralympic Winter Games Secretariat to coordinate intra and inter-governmental relations; fund initiatives that support the Olympic and Paralympic Winter Games and economic development activities related to the Games throughout the province, including support for organizations such as the Vancouver Organizing Committee. Some costs are partially recovered from external organizations for program services provided under this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	535	**539**
Corporate Services	6,729	**7,914**
Columbia Basin Trust	2,000	**2,000**
Reserves for Doubtful Accounts	1,220	**750**
	10,484	**11,203**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Economic Development, administration, and ministry executive support including the deputy ministers' offices, financial and human resources, legislation and administrative services, library operations, records management, and information systems. This sub-vote also provides for administrative support services for the Ministry of Energy, Mines and Petroleum Resources and operating assistance grants to the Columbia Basin Trust. This sub-vote also provides for reserves for doubtful accounts and write-downs of investments. Recoveries are received from parties external to government for ministry services provided for in this sub-vote.

VOTE 23 — MINISTRY OPERATIONS	443,678	**309,328**
STATUTORY — SPECIAL ACCOUNT	500	**500**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	12,818	**14,392**
Operating Costs	10,716	**14,552**
Government Transfers	420,335	**281,045**
Other Expenses	1,393	**923**
External Recoveries	(1,084)	**(1,084)**
TOTAL OPERATING EXPENSE	444,178	**309,828**

SPECIAL ACCOUNT[1]

$000

NORTHERN DEVELOPMENT FUND

This account was created by the *BC-Alcan Northern Development Fund Act, 1998*. The purpose is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations costs for the Nechako-Kitimat Development Funds Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	10,269	**10,344**
OPERATING TRANSACTIONS		
Revenue	575	575
Expense	(500)	(500)
Net Revenue (Expense)	75	**75**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	10,344	**10,419**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

EXECUTIVE AND SUPPORT SERVICES

COLUMBIA BASIN ACCORD — Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with the Columbia Basin Trust.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	—
Disbursements	50,000	—
Net Cash Source (Requirement)	(50,000)	—

BRITISH
COLUMBIA

MINISTRY OF EDUCATION

The mission of the Ministry of Education and the Minister Responsible for Early Learning and Literacy is to set the legal, financial, curricular and accountability frameworks so as to enable all learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic and pluralistic society and a prosperous, sustainable economy.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 24 — Ministry Operations	5,076,388	**5,195,667**
OPERATING EXPENSE	5,076,388	**5,195,667**
PREPAID CAPITAL ADVANCES [2]	170,300	**181,295**
CAPITAL EXPENDITURES [3]	9,745	**8,752**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	313	**313**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Public Schools	4,262,372	**4,376,094**	**(15,221)**	**4,360,873**
Independent Schools	186,629	**191,285**	—	**191,285**
Debt Service and Amortization	546,385	**559,390**	**(412)**	**558,978**
Early Learning and Literacy	18,361	**18,887**	—	**18,887**
Management Services	12,414	**12,575**	**(7)**	**12,568**
Executive and Support Services	50,227	**55,090**	**(2,014)**	**53,076**
TOTAL OPERATING EXPENSES	5,076,388	**5,213,321**	**(17,654)**	**5,195,667**

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Public Schools	170,300	**181,295**	—	**181,295**
TOTAL PREPAID CAPITAL ADVANCES	170,300	**181,295**	—	**181,295**

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Management Services	95	**75**	—	**75**
Executive and Support Services	9,650	**8,677**	—	**8,677**
TOTAL CAPITAL EXPENDITURES	9,745	**8,752**	—	**8,752**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 24 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Public Schools, Independent Schools, Debt Service and Amortization, Early Learning and Literacy, Management Services and Executive and Support Services.

PUBLIC SCHOOLS

Voted Appropriation		
Public Schools	4,262,372	**4,360,873**

Voted Appropriation Description: This sub-vote provides for transfers to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

INDEPENDENT SCHOOLS

Voted Appropriation		
Independent Schools	186,629	**191,285**

Voted Appropriation Description: This sub-vote provides for transfers to support the independent school system.

DEBT SERVICE AND AMORTIZATION

Voted Appropriations		
Debt Service Costs	345,900	**353,700**
Amortization of Prepaid Capital Advances	200,485	**205,278**
	546,385	**558,978**

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for the amortization of funds advanced for capital projects including constructing new buildings, renovations and improvements, school site acquisitions, portables, capital leases, buses, and equipment purchases. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

EARLY LEARNING AND LITERACY

Voted Appropriation		
Early Learning and Literacy	18,361	**18,887**

Voted Appropriation Description: This sub-vote provides for transfers to public schools, independent schools and others to support early learning and literacy programs. This sub-vote also provides for transfers to support the public library system. Recoveries are received from miscellaneous sources including fees from Public Libraries for the Community Library Training Program.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
MANAGEMENT SERVICES		
Voted Appropriation		
Management Services	12,414	**12,568**

Voted Appropriation Description: This sub-vote provides support for Ministry operating programs including financial services, human resource management, information management, administrative services, freedom of information and privacy, and general services and assistance to the Ministry of Advanced Education and the Ministry of Education and boards, agencies and commissions supported by those Ministries. Recoveries are received from miscellaneous sources including cost recovery for Freedom of Information requests.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	489	**492**
K-12 Education Programs	49,738	**52,584**
	50,227	**53,076**

Voted Appropriations Description: This sub-vote provides for executive direction for the ministry and management and program support for K-12 education and early learning and literacy programs. This sub-vote also provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses of the minister and minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from various sources including public and independent schools for Common Student Information System fees, general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources such as exam fees and ministry reports.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 24 — MINISTRY OPERATIONS	5,076,388	**5,195,667**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	20,614	**21,888**
Operating Costs	247,091	**250,695**
Government Transfers	4,482,211	**4,586,869**
Other Expenses	346,069	**353,869**
External Recoveries	(19,597)	**(17,654)**
TOTAL OPERATING EXPENSE	5,076,388	**5,195,667**

PREPAID CAPITAL ADVANCES BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**
PUBLIC SCHOOLS		

SCHOOLS — Disbursements are provided for approved school capital projects including costs related to construction, school site acquisition, portable facilities, capital leases, and bus and equipment purchases.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	—
Disbursements	170,300	**181,295**
Net Cash Source (Requirement)	(170,300)	**(181,295)**

BRITISH
COLUMBIA

MINISTRY OF EMPLOYMENT AND INCOME ASSISTANCE

The mission of the Ministry of Employment and Income Assistance is to focus on the customer by transforming the way we deliver services in employment and assistance, using effective and outcome based practices, and working in collaboration with ministries, other levels of government and service agencies.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 25 — Ministry Operations	1,353,333	**1,369,415**
OPERATING EXPENSE	1,353,333	**1,369,415**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	17,507	**18,000**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,973	**1,973**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2005/06 Net	2006/07 ESTIMATES Gross	External Recoveries	Net
Core Business				
Employment Programs	101,355	**93,117**	**(1)**	**93,116**
Temporary Assistance	399,705	**374,355**	**(1,133)**	**373,222**
Disability Assistance	633,607	**670,931**	**(1,702)**	**669,229**
Supplementary Assistance	195,431	**214,103**	**(4,120)**	**209,983**
Employment and Assistance Appeal Tribunal	1,819	**2,019**	**—**	**2,019**
Executive and Support Services	21,416	**21,856**	**(10)**	**21,846**
TOTAL OPERATING EXPENSES	1,353,333	**1,376,381**	**(6,966)**	**1,369,415**

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Employment and Assistance Appeal Tribunal	35	**—**	**—**	**—**
Executive and Support Services	17,472	**18,000**	**—**	**18,000**
TOTAL CAPITAL EXPENDITURES	17,507	**18,000**	**—**	**18,000**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 25 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Disability Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

EMPLOYMENT PROGRAMS

Voted Appropriation		
Employment Programs	101,355	**93,116**

Voted Appropriation Description: This sub-vote provides for the operation and administration of programs to assist eligible individuals to find sustainable employment. It also provides for the operation and administration of employment-related programs to support individuals with multiple barriers and disabilities. This sub-vote provides for salaries and benefits for individuals with disabilities receiving on the job training under the public service employment program. Recoveries are received from ministries and from parties external to government under cost sharing agreements for programs.

TEMPORARY ASSISTANCE

Voted Appropriation		
Temporary Assistance	399,705	**373,222**

Voted Appropriation Description: This sub-vote provides for temporary assistance in accordance with the *Employment and Assistance Act* for the family units of eligible individuals who are capable of financial independence through employment or are unable to seek work because of a prescribed short-term medical or other condition, or who have persistent multiple barriers to employment. It also provides for support services and direct operating costs. Recoveries are received from ministries, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

DISABILITY ASSISTANCE

Voted Appropriation		
Disability Assistance	633,607	**669,229**

Voted Appropriation Description: This sub-vote provides for disability assistance in accordance with the *Employment and Assistance for Persons with Disabilities Act* for the family units of eligible individuals with disabilities who are not expected to gain financial independence through employment or who are seeking work. It also provides for support services and direct operating costs. Recoveries are received from ministries, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

SUPPLEMENTARY ASSISTANCE

Voted Appropriation		
Supplementary Assistance	195,431	**209,983**

Voted Appropriation Description: This sub-vote provides for health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and *Employment and Assistance for Persons with Disabilities Act*, and for programs that promote the purposes of the legislation. It also provides for support services and direct operating costs. Recoveries are received from Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, from repayable assistance and overpayments.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL		
Voted Appropriation		
Employment and Assistance Appeal Tribunal	1,819	**2,019**

Voted Appropriation Description: This sub-vote provides for salaries, benefits, allowances, operating and related expenses for a single-level, regionally based appeal system through the Employment and Assistance Appeal Tribunal established under the *Employment and Assistance Act*.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	423	**466**
Corporate Services	20,993	**21,380**
	21,416	**21,846**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Employment and Income Assistance. It provides for executive direction of the ministry and administrative services for the operating programs of the ministry. This includes: strategic and business planning, financial administration and budget co-ordination, human resources, asset and risk management, information technology, records management, freedom of information, and protection of privacy. It also provides for corporate and community based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs are recovered from ministries and from parties external to government for services provided for in this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 25 — MINISTRY OPERATIONS	1,353,333	**1,369,415**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	118,007	**119,571**
Operating Costs	56,401	**57,352**
Government Transfers	1,184,306	**1,198,506**
Other Expenses	7,219	**7,121**
Internal Recoveries	(6,169)	**(6,169)**
External Recoveries	(6,431)	**(6,966)**
TOTAL OPERATING EXPENSE	1,353,333	**1,369,415**

BRITISH
COLUMBIA

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

The mission of the Ministry of Energy, Mines and Petroleum Resources is to facilitate the promotion and maintenance of a positive climate for the responsible development of British Columbia's energy, mineral and petroleum resources for the benefit of British Columbians.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 26 — Ministry Operations	41,022	**43,674**
Vote 27 — Contracts and Funding Arrangements	31,560	**33,560**
OPERATING EXPENSE	72,582	**77,234**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	1,456	**1,799**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	270	**271**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2005/06 Net	2006/07 ESTIMATES Gross	External Recoveries	Net
Core Business				
Oil and Gas	11,812	10,591	—	10,591
Offshore Oil and Gas	4,252	4,277	—	4,277
Mining and Minerals	13,282	14,807	—	14,807
Electricity and Alternative Energy	1,580	3,691	—	3,691
Marketing, Aboriginal and Community Relations	6,553	6,629	—	6,629
Executive and Support Services	3,543	3,679	—	3,679
Contracts and Funding Arrangements	31,560	33,560	—	33,560
TOTAL OPERATING EXPENSES	72,582	77,234	—	77,234

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Oil and Gas	275	566	—	566
Mining and Minerals	865	1,051	—	1,051
Electricity and Alternative Energy	6	—	—	—
Executive and Support Services	310	182	—	182
TOTAL CAPITAL EXPENDITURES	1,456	1,799	—	1,799

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Oil and Gas	—	32,602	(32,602)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	32,602	(32,602)	—

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 26 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Oil and Gas; Offshore Oil and Gas; Mining and Minerals; Electricity and Alternative Energy; Marketing, Aboriginal and Community Relations; and Executive and Support Services.

OIL AND GAS

Voted Appropriation		
Oil and Gas	11,812	**10,591**

Voted Appropriation Description: This sub-vote provides for management of the province's natural gas and petroleum resources, including selling, issuing and administering petroleum and natural gas tenures; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic, environmental and financial analysis to develop policies and programs; identifying, stimulating and facilitating development opportunities; providing information to the public; streamlining provincial regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals and developing and maintaining petroleum geology databases.

OFFSHORE OIL AND GAS

Voted Appropriation		
Offshore Oil and Gas	4,252	**4,277**

Voted Appropriation Description: This sub-vote provides for the salaries, benefits and operating expenses related to government's management of offshore oil and gas resources. This sub-vote also includes expenses for developing policies and programs to identify, stimulate, market and facilitate British Columbia's offshore oil and gas development opportunities; external relations; consulting with First Nations and other stakeholders and providing information to the public. This sub-vote also provides for negotiating and implementing agreements with other governments, First Nations and non-governmental organizations regarding the fiscal, regulatory, scientific, health, safety, environmental, socio-economic and financial aspects of offshore oil and gas development and ocean management.

MINING AND MINERALS

Voted Appropriation		
Mining and Minerals	13,282	**14,807**

Voted Appropriation Description: This sub-vote provides for management of the province's mining resources and regulation of the industries that explore for and develop these resources by regulating the mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility; promoting the mineral exploration and mining industry; issuing and administering mineral and coal exploration and mining tenures; maintaining a tenure registry; permitting exploration and mining operations; enforcing provincial legislation and regulations; reviewing and developing legislation, regulations and policies; providing a regulatory framework to protect the public interest; consulting with communities, First Nations, non-governmental organizations and other governments; providing education and information to the public; developing and delivering geoscience databases and surveys; working with industry and providing financial assistance to other organizations to collect and publish baseline geoscience information; providing assistance and advice to prospectors and exploration companies; and undertaking economic and financial analyses to provide measures to enhance exploration and mining investment attractiveness.

ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation		
Electricity and Alternative Energy	1,580	**3,691**

Voted Appropriation Description: This sub-vote provides for development of legislation, policies and programs to support all forms of electrical power generation and transmission, alternative energy sources, energy conservation and efficiency measures and leading edge technologies; providing policy advice or direction to electrical utilities and the regulator, the British Columbia Utilities Commission; fostering private sector investment in new electricity resources; providing operational policy support for independent power producers and receiving funds from the federal government.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
MARKETING, ABORIGINAL AND COMMUNITY RELATIONS		
Voted Appropriation		
Marketing, Aboriginal and Community Relations	6,553	**6,629**

Voted Appropriation Description: This sub-vote provides for programs related to the ministry's corporate services and leading the ministry's First Nations initiatives and community engagement strategy. Activities include: corporate policy, strategic planning, legislation, intergovernmental relations and administration of the Mediation and Arbitration Board; advancing the new relationship with First Nations and increasing their participation in the energy, mineral and petroleum resource sectors through consultation and accommodation initiatives; and working with communities in the development of energy, mineral and petroleum resources throughout the Province.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Office	819	**824**
Corporate Services	2,724	**2,855**
	3,543	**3,679**

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Energy, Mines and Petroleum Resources and the Minister of State for Mining including salaries, benefits, allowances and operating expenses for the ministers and their staff; executive support including the Deputy Minister's office; strategic human resources; and administration. Under an agreement, the Ministry of Economic Development provides some administrative support services to the ministry.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 26 — MINISTRY OPERATIONS	41,022	**43,674**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 27 — CONTRACTS AND FUNDING ARRANGEMENTS

This vote provides for programs described in the voted appropriations under the Contracts and Funding Arrangements core business.

	Estimates 2005/06	**Estimates 2006/07**
CONTRACTS AND FUNDING ARRANGEMENTS		
Voted Appropriations		
Resource Revenue Sharing Agreements	2,500	**2,500**
Vancouver Island Natural Gas Pipeline Agreement	29,060	**31,060**
	31,560	**33,560**

Voted Appropriations Description: This sub-vote provides for transfers to First Nations to share revenue received from petroleum, natural gas and minerals extraction in accordance with the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations and for payments required under the Vancouver Island Natural Gas Pipeline Agreement.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 27 — CONTRACTS AND FUNDING ARRANGEMENTS	31,560	**33,560**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	22,628	**22,332**
Operating Costs	15,141	**17,959**
Government Transfers	34,813	**36,943**
TOTAL OPERATING EXPENSE	72,582	**77,234**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

$000

OIL AND GAS

OIL AND GAS COMMISSION ACT — Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected on behalf of the Commission under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed and collected on behalf of the Commission under the Oil and Gas Commission Levy Regulation.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	26,220	**32,602**
Disbursements	26,220	**32,602**
Net Cash Source (Requirement)	—	—

BRITISH
COLUMBIA

MINISTRY OF ENVIRONMENT

The mission of the Ministry of Environment is to lead, inform, involve and support British Columbians to achieve the best environmental stewardship and sustainability.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 28 — Ministry Operations	138,156	**152,559**
Vote 29 — Environmental Assessment Office	4,606	**5,575**
STATUTORY APPROPRIATION		
Sustainable Environment Fund Special Account	35,705	**35,705**
OPERATING EXPENSE	178,467	**193,839**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	29,929	**50,179**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,374	**1,443**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Environmental Stewardship	69,064	75,689	(5,702)	69,987
Water Stewardship	20,829	29,958	(1,501)	28,457
Oceans and Marine Fisheries	2,131	2,152	(3)	2,149
Environmental Protection (includes special account)	39,807	41,459	(974)	40,485
Compliance	16,308	17,948	(151)	17,797
Executive and Support Services	25,722	29,555	(166)	29,389
Environmental Assessment Office	4,606	5,955	(380)	5,575
TOTAL OPERATING EXPENSES	178,467	202,716	(8,877)	193,839

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Environmental Stewardship	24,686	43,123	—	43,123
Water Stewardship	73	246	—	246
Environmental Protection	272	1,032	—	1,032
Compliance	150	2,258	—	2,258
Executive and Support Services	4,686	3,374	—	3,374
Environmental Assessment Office	62	146	—	146
TOTAL CAPITAL EXPENDITURES	29,929	50,179	—	50,179

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 28 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Environmental Stewardship; Water Stewardship; Oceans and Marine Fisheries; Environmental Protection; Compliance; and Executive and Support Services.

ENVIRONMENTAL STEWARDSHIP

Voted Appropriations

Conservation Management	33,844	**34,183**
Parks, Fish and Wildlife Management	35,220	**35,804**
	69,064	**69,987**

Voted Appropriations Description: This sub-vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitats; acquisition and management of special areas including provincial parks and protected areas; wildfire awareness and prevention; and monitoring and reporting on the state of provincial biodiversity. This sub-vote also provides for diverse park, fish and wildlife outdoor opportunities across the province through programs including maintenance of the provincial park system that provides for day use and overnight use in front country, back country and boating facilities and services; management of hunting and angling activities and provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment and delivery of the provincial fish culture and stocking program and outdoor opportunities. Recoveries are received from ministries, other levels of government, organizations, licensees and individuals, for stumpage from tree removal in parks and protected areas, for activities related to maintaining ecosystem health and for other services provided for in the sub-vote.

WATER STEWARDSHIP

Voted Appropriations

Water Stewardship	10,829	**14,057**
Water Rental Remissions	10,000	**14,400**
	20,829	**28,457**

Voted Appropriations Description: This sub-vote provides for the protection and maintenance of conditions essential for sustaining the quantity and quality of the water resource (both surface and ground) in the short and long term; supporting communities to integrate water resource management into municipal and regional planning and development programs, and fostering a water-aware public. This sub-vote also provides for water licensing; dam and dike safety; flood hazard management; flood and drought forecasting; water regional operations; source water protection; groundwater; water allocation and regulation; water planning; water science and information; water utility regulation; repair, operation and disposition of water works including dams and dikes; water rental remissions for implementation of water use plans; and collecting, recording, managing and co-ordinating water and related inventories and data. Transfers are provided for activities related to water use, conservation and education, and flood safety. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

OCEANS AND MARINE FISHERIES

Voted Appropriation

Oceans and Marine Fisheries	2,131	**2,149**

Voted Appropriation Description: This sub-vote provides for coordination with the federal government on fisheries and oceans issues, including joint provincial-federal oceans strategies on coastal and oceans planning, sustainable oceans industries and a marine protected areas framework, and development and implementation of a BC Fisheries Strategy Framework, in collaboration with federal and provincial agencies, other governments, First Nations and a diverse range of stakeholders. This sub-vote also provides for development and diversification of the fisheries sector; promotion and marketing of British Columbia's seafood industry; development and support of mechanisms to promote and improve the understanding of issues associated with fisheries management in the marine environment, and with the sustainability of wild stocks for coastal communities; and the development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products. Transfers are provided for activities related to oceans and marine fisheries. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
ENVIRONMENTAL PROTECTION		
Voted Appropriation		
Environmental Protection	4,102	**4,780**
Statutory Appropriation		
Sustainable Environment Fund Special Account	35,705	**35,705**
	39,807	**40,485**

Voted Appropriation Description: This sub-vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering the *Sustainable Environment Fund Act, 1990*; setting standards for monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use; responding to high-risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act, 1990*..

	Estimates 2005/06	**Estimates 2006/07**
COMPLIANCE		
Voted Appropriation		
Compliance	16,308	**17,797**

Voted Appropriation Description: This sub-vote provides for activities, including education and promotion, supporting the continuous improvement in compliance with requirements established by government to protect the environment and related human health and safety; inspections, investigations and enforcement of standards for the protection of fish, wildlife, habitat and the environment; public safety issues related to regulated activities and the management of human/wildlife conflicts. Recoveries are received from ministries, other levels of government, organizations and individuals for ministry services and the enforcement of environmental standards.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	474	**478**
Corporate Services	25,248	**28,911**
	25,722	**29,389**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Environment; corporate business innovation including strategic planning, systems planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, information management services and systems, information and privacy; revenue collection; and trust fund management for ministry operations, programs and clients. Transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for ministry services from ministries, other entities within government, other levels of government, organizations and individuals, and from revenues collected by the ministry.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 28 — MINISTRY OPERATIONS	138,156	**152,559**
STATUTORY — SPECIAL ACCOUNT	35,705	**35,705**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 29 — ENVIRONMENTAL ASSESSMENT OFFICE

This vote provides for the programs and operations described in the voted appropriation under the Environmental Assessment Office core business.

	Estimates 2005/06	**Estimates 2006/07**
ENVIRONMENTAL ASSESSMENT OFFICE		
Voted Appropriation		
Environmental Assessment Office	4,606	**5,575**

Voted Appropriation Description: This vote provides for a neutral and publicly-accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia, as established under the *Environmental Assessment Act*. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and other levels of government. Costs are recovered from ministries, other levels of government, and organizations and individuals external to government for services provided for within this vote.

VOTE 29 — ENVIRONMENTAL ASSESSMENT OFFICE	4,606	**5,575**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	82,980	**105,756**
Operating Costs	80,363	**95,939**
Government Transfers	9,805	**8,586**
Other Expenses	56,362	**51,001**
Internal Recoveries	(40,015)	**(58,566)**
External Recoveries	(11,028)	**(8,877)**
TOTAL OPERATING EXPENSE	178,467	**193,839**

SPECIAL ACCOUNT[1]

$000

SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Environmental Management Act, Integrated Pest Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals. Expenses represent a transfer to the Ministry Operations Vote of the Ministry of Environment for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; clean-up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	19,028	**19,123**
OPERATING TRANSACTIONS		
Revenue	35,800	31,408
Expense	(35,705)	(35,705)
Net Revenue (Expense)	95	**(4,297)**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	19,123	**14,826**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

BRITISH
COLUMBIA

MINISTRY OF FINANCE

The mission of the Ministry of Finance is to provide sustainable fiscal policies and regulatory frameworks that support a strong and vibrant provincial economy.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 30 — Ministry Operations	47,680	**48,888**
Vote 31 — Public Affairs Bureau	34,482	**34,724**
OPERATING EXPENSE	82,162	**83,612**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	6,037	**6,122**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	771	**839**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Crown Agencies Secretariat	1,497	1,506	—	1,506
Treasury Board Staff	4,903	5,538	(4)	5,534
Financial Governance, Accounting and Reporting	6,721	6,906	(150)	6,756
Treasury	1	15,586	(15,585)	1
Corporate and Personal Property Registries	1	8,241	(8,240)	1
Strategic and Corporate Policy	3,486	15,170	(11,658)	3,512
Public Sector Employers' Council	14,996	15,162	(199)	14,963
Executive and Support Services	16,075	17,359	(744)	16,615
Public Affairs Bureau	34,482	34,850	(126)	34,724
TOTAL OPERATING EXPENSES	82,162	120,318	(36,706)	83,612

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Crown Agencies Secretariat	18	9	—	9
Treasury Board Staff	39	18	—	18
Financial Governance, Accounting and Reporting	215	336	—	336
Treasury	1,631	724	—	724
Corporate and Personal Property Registries	1,890	2,110	—	2,110
Strategic and Corporate Policy	720	358	—	358
Public Sector Employers' Council	3	8	—	8
Executive and Support Services	1,036	254	—	254
Public Affairs Bureau	485	2,305	—	2,305
TOTAL CAPITAL EXPENDITURES	6,037	6,122	—	6,122

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 30 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Crown Agencies Secretariat; Treasury Board Staff; Financial Governance, Accounting and Reporting; Treasury; Corporate and Personal Property Registries; Strategic and Corporate Policy; Public Sector Employers' Council; and Executive and Support Services.

CROWN AGENCIES SECRETARIAT

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Crown Agencies Secretariat	1,497	**1,506**

Voted Appropriation Description: This sub-vote provides for the strategic and systematic oversight of Crown agencies, including analysis, advice, and co-ordination on governance, accountability, strategic priorities, performance planning, reporting and measurement, and cross-Crown agency issues and policies.

TREASURY BOARD STAFF

Voted Appropriation	Estimates 2005/06	**Estimates 2006/07**
Treasury Board Staff Operations	4,903	**5,534**

Voted Appropriation Description: This sub-vote provides for financial management advice to government including advice on economic performance, ministry spending, revenue, capital and debt. This sub-vote also provides for: development and management of the provincial government's budget and three year fiscal plan; production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports and other related documents; development of economic, revenue and spending forecasts and plans; and advice and recommendations to Treasury Board on financial management issues. Costs are partially recovered from ministries and parties external to government for services provided within this sub-vote.

FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Comptroller General Operations	6,720	**6,755**
Internal Audit and Advisory Services	1	**1**
	6,721	**6,756**

Voted Appropriations Description: This sub-vote provides for reporting on financial transactions, including ad hoc, monthly and quarterly financial reporting and Public Accounts; governance over financial management, procurement and unclaimed property legislation, policy and procedures; analysis and advice on financial administration, accounting and procurement policy issues and process improvements; post payment policy compliance monitoring and reporting, and monitoring and strengthening the control framework; payment diversion; activity based management reviews; internal audit and management advisory services pertaining to internal financial and management controls; performance management, accountability, and risk management; special audit investigations; and pre- and post-implementation reviews of major information technology systems. Recoveries are received from ministries and Crown corporations for the services provided within this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
TREASURY		
Voted Appropriation		
Provincial Treasury Operations	1	**1**

Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to the government, government bodies and other authorized organizations. Debt management services include: management of the government's borrowing and fiscal agency loan programs; advisory and arranger services in relation to corporate and project finance initiatives; investor and rating agency relations; accounting, reporting, forecasting and analysis services relating to the debt of the government reporting entity and the organizations within it; and related financing and liability management services. Banking and cash management services include: negotiation and management of banking contracts and credit arrangements; development of government banking policy; cash management of the Consolidated Revenue Fund and related funds; payment and revenue consolidation services; advisory services and support in relation to electronic banking and payments; and banking and cash management related services. Costs are recovered from ministries (including from the Management of Public Funds and Debt Vote), Crown corporations and parties external to government for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
CORPORATE AND PERSONAL PROPERTY REGISTRIES		
Voted Appropriation		
Registries	1	**1**

Voted Appropriation Description: This sub-vote provides for the registration of all business entities, non-profit organizations and cooperatives that operate in British Columbia; the registration and maintenance of security interests (liens) against personal property; the registration of ownership and location of manufactured homes in the province; and the operation of the Auditor Certification Board under the *Business Corporations Act*. In addition the sub-vote provides for the operation of the One Stop Business Registry providing one stop business registration and information with multiple public sector agencies; one stop business change of address with multiple agencies; and the operation of the BC Business Number Hub providing a unique business number identifier for business to interact with all levels of government. This sub-vote also provides for Registry and Business Number Hub services to other governments or their agencies on a fee-for services basis. Recoveries are received from parties external to government for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
STRATEGIC AND CORPORATE POLICY		
Voted Appropriations		
Strategic and Corporate Policy	3,485	**3,511**
Financial Institutions Commission	1	**1**
	3,486	**3,512**

Voted Appropriations Description: This sub-vote provides for policy analysis and advice to government respecting the legislative frameworks for the regulation of the securities industry and the financial services sector, including credit unions, trust companies, insurance companies, insurance distribution intermediaries, captive insurance companies, mortgage brokers, real estate licensees and the real estate market, as well as the legislative frameworks applicable to pension plans, companies, societies, partnerships, condominiums, and the use of personal property as collateral for loans and various liens. In addition this sub-vote also provides for advising the Minister and government on tax policy and on intergovernmental fiscal relations, support of treaty and non-treaty arrangements with First Nations through the development of financial, tax and fiscal policy mandates and provides for negotiations of financial, tax and fiscal arrangements with First Nations and the federal government. This sub-vote also provides for operation of the Financial Institutions Commission, the Credit Union Deposit Insurance Corporation and the Financial Services Tribunal. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, captive insurance companies, provincial pension plans, mortgage brokers, sub-mortgage brokers, and multi-family real estate developments. It also provides for the oversight of regulated real estate professionals and for the administration of strata property approvals. Recoveries are received from parties internal and external to government for services provided within this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
PUBLIC SECTOR EMPLOYERS' COUNCIL		
Voted Appropriations		
Public Sector Employers' Council	1,842	**1,853**
Employer Association	13,154	**13,110**
	14,996	**14,963**

Voted Appropriations Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act* (PSEA), and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the PSEA and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation-related issues in the public sector. Costs are partially recovered from pension boards.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	451	**454**
Corporate Services	15,624	**16,161**
	16,075	**16,615**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Finance, for the Deputy Minister's Office, executive, strategic and administrative support for the ministry, including financial, human resources, business planning, information and systems management, freedom of information and privacy services, records services and funding in support of Partnerships British Columbia. Corporate services are provided to the Ministry of Labour and Citizens' Services, Office of the Premier, the BC Public Service Agency (under the responsibility of the Ministry of Community Services) and other entities. This sub-vote also provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pensions Act* and provides for corporate service expenses incurred for the Executive Council, Intergovernmental Relations, Ministers' offices and other offices. This sub-vote also provides support for Government House. Recoveries are received from parties external and internal to government for services provided within this sub-vote.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 30 — MINISTRY OPERATIONS	47,680	**48,888**

OPERATING EXPENSE BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

VOTE 31 — PUBLIC AFFAIRS BUREAU

This vote provides for programs and operations described in the voted appropriations under the core business Public Affairs Bureau.

PUBLIC AFFAIRS BUREAU

	Estimates 2005/06	Estimates 2006/07
Voted Appropriation		
Public Affairs Bureau	34,482	**34,724**

Voted Appropriation Description: This sub-vote provides for research, planning, coordination, and delivery of communications programs, policies, and services for ministries, special offices, and certain public bodies. Transfers may be provided to Crown corporations, ministries, other levels of government, special offices and private bodies for communications related activities. Recoveries may be received from ministries, special offices, Crown corporations and agencies, other levels of government, public bodies and parties external to government for services provided within this sub-vote.

	Estimates 2005/06	Estimates 2006/07
VOTE 31 — PUBLIC AFFAIRS BUREAU	34,482	**34,724**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2005/06	Estimates 2006/07
Salaries and Benefits	57,621	**61,483**
Operating Costs	47,041	**49,620**
Government Transfers	15,646	**15,602**
Other Expenses	11,809	**13,618**
Internal Recoveries	(17,313)	**(20,005)**
External Recoveries	(32,642)	**(36,706)**
TOTAL OPERATING EXPENSE	82,162	**83,612**

BRITISH
COLUMBIA

MINISTRY OF FORESTS AND RANGE

The mission of the Ministry of Forests and Range and the Minister responsible for Housing and Homelessness is to protect, manage and conserve forest and range values through a high performing organization. The minister is also responsible for providing leadership in meeting the housing needs of all British Columbians by enabling a range of housing choices.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 32 — Ministry Operations	423,528	**473,203**
Vote 33 — Direct Fire	55,380	**55,511**
Vote 34 — Housing and Homelessness	207,798	**209,702**
STATUTORY APPROPRIATION		
BC Timber Sales Special Account	148,395	**169,100**
Forest Stand Management Fund Special Account	—	**—**
South Moresby Forest Replacement Special Account	25,500	**26,000**
OPERATING EXPENSE	860,601	**933,516**
PREPAID CAPITAL ADVANCES [2]	—	**—**
CAPITAL EXPENDITURES [3]	23,676	**19,773**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	83,798	**63,400**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	**—**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	3,373	**3,662**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Protection Against Fire and Pests (includes Direct Fire)	127,438	132,505	(13,851)	118,654
Forest Stewardship (includes special accounts)	89,195	103,285	(6,578)	96,707
Range Stewardship and Grazing	5,048	6,506	—	6,506
Compliance and Enforcement	25,609	25,876	—	25,876
Forest Investment	89,000	127,855	(6,800)	121,055
Pricing and Selling Timber	119,576	145,165	(8,297)	136,868
Executive and Support Services	48,542	49,209	(161)	49,048
BC Timber Sales Special Account	148,395	169,100	—	169,100
Housing	200,631	202,418	(395)	202,023
Building and Safety Policy	1,555	1,762	—	1,762
Residential Tenancy Office	5,612	5,917	—	5,917
TOTAL OPERATING EXPENSES	860,601	969,598	(36,082)	933,516

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Protection Against Fire and Pests	3,360	2,478	—	2,478
Forest Stewardship	5,307	3,782	—	3,782
Range Stewardship and Grazing	6	6	—	6
Compliance and Enforcement	1,911	1,548	—	1,548
Pricing and Selling Timber	3,848	4,476	—	4,476
Executive and Support Services	7,698	6,561	—	6,561
BC Timber Sales	990	801	—	801
Housing	56	67	—	67
Residential Tenancy Office	500	54	—	54
TOTAL CAPITAL EXPENDITURES	23,676	19,773	—	19,773

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
BC Timber Sales	83,798	63,400	—	63,400
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	83,798	63,400	—	63,400

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 32 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Protection Against Fire and Pests, Forest Stewardship, Range Stewardship and Grazing, Compliance and Enforcement, Forest Investment, Pricing and Selling Timber and Executive and Support Services.

PROTECTION AGAINST FIRE AND PESTS

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Protection Against Fire and Pests	72,058	**63,143**

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province and includes: (a) Fire Preparedness - provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, individuals and from annual rent paid into the Consolidated Revenue Fund and timber licence holders and (b) Forest Health - provides for forest health activities on Parks and Protected Areas, some viewscapes, crown land, urban areas, and other special sites.

FOREST STEWARDSHIP

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Forest Stewardship	63,695	**70,707**
Statutory Appropriations		
Forest Stand Management Fund Special Account	—	—
South Moresby Forest Replacement Special Account	25,500	**26,000**
	89,195	**96,707**

Voted Appropriation Description: This sub-vote provides for provincial forest stewardship and management at provincial, regional and district levels including forest reforestation practices; timber supply planning and determination; control of invasive alien plants; forest health management; applied research and forest gene resource management; reforestation on land under crown responsibility; and resources inventory. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

RANGE STEWARDSHIP AND GRAZING

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Range Stewardship and Grazing	5,048	**6,506**

Voted Appropriation Description: This sub-vote provides for ensuring sound environmental stewardship of the range resource, through the regulation of range practices and forage supply management including allocating, administering and managing range use and grazing leases; evaluating rangeland health and effectiveness of range practices; restoring degraded rangeland ecosystems; and promoting and fostering rangeland use and management. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

COMPLIANCE AND ENFORCEMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Compliance and Enforcement	25,609	**25,876**

Voted Appropriation Description: This sub-vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resource under the jurisdiction of the Ministry of Forests and Range including enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fires, pests and other agents; and enforcing rules governing the use of forest service recreation sites and trails.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

FOREST INVESTMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Forest Investment	89,000	**121,055**

Voted Appropriation Description: This sub-vote provides for investments in enhanced forest management; resource planning; forest research; silviculture treatments of damaged forests, development and provision of reforestation material and conservation of forest gene resources; forest, range and recreation conservation and protection; the Crown portion of Woodlot licence and Community Forest Agreement areas; strategic land use and sustainable resource management planning; product development; development of markets for British Columbia forest products; and forest sector reform. Planning, administration and delivery is provided through ministries, licensees and third-party agreements. Costs of supplies and services may be recovered from other levels of government, agencies, organizations and individuals.

PRICING AND SELLING TIMBER

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Pricing and Selling Timber	80,655	**87,947**
First Nations' Participation	38,921	**48,921**
	119,576	**136,868**

Voted Appropriations Description: This sub-vote provides for headquarters, regional, and district activities related to timber tenure administration, timber pricing, access to markets, community diversification and stability for forest dependent communities; research and development of wood products; meeting obligations with First Nations; First Nations' participation in the forest economy; and building and maintaining forest service road and bridge infrastructure to provide access to timber. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, individuals and for fees received from log exports.

EXECUTIVE AND SUPPORT SERVICES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Minister's Office	618	**639**
Corporate Governance	47,924	**48,409**
	48,542	**49,048**

Voted Appropriations Description: The sub-vote provides for executive direction and related support services to the ministry including the office of the Minister of Forests and Range and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff; corporate governance and service delivery activities for strategic policy, performance management, legislation development, finance, human resources, Freedom of Information, executive and executive support, regional and district staff, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Funding is also provided for strategic initiatives, such as Forest Policy implementation. Costs related to the provision of supplies and services may be recovered from other ministries and levels of governments, agencies, organizations and individuals.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 32 — MINISTRY OPERATIONS	423,528	**473,203**
STATUTORY — SPECIAL ACCOUNTS	25,500	**26,000**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 33 — DIRECT FIRE

This vote provides for the operations described in the voted appropriations under the core business Protection Against Fire and Pests.

	Estimates 2005/06	**Estimates 2006/07**
PROTECTION AGAINST FIRE AND PESTS		
Voted Appropriation		
Direct Fire	55,380	**55,511**

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province, control and suppression of wild fires, and ex gratia payments related to these activities and rehabilitation costs. This sub-vote allows for statutory appropriation for fire control under the *Wildfire Act*. Costs related to the provision of supplies and services are recovered from other agencies and other levels of government, provinces, countries, companies, organizations and individuals.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 33 — DIRECT FIRE	55,380	**55,511**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 34 — HOUSING AND HOMELESSNESS

The vote provides for the operations described in the voted appropriations under the following three core businesses: Housing, Building and Safety Policy, and Residential Tenancy Office.

HOUSING

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Housing	200,631	**202,023**

Voted Appropriation Description: This sub-vote provides for housing policy development and for executive and support services. Transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program, the emergency shelter program and land acquisitions intended for social housing that are sold at less than market value by the Crown, and to the Homeowner Protection Office for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program. Costs may be recovered from other ministries, other levels of government, agencies, organizations and individuals.

BUILDING AND SAFETY POLICY

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Building and Safety Policy	1,555	**1,762**

Voted Appropriation Description: This sub-vote provides for building and safety policy development, and for the administration of the British Columbia Building and Fire Codes, *Safety Standards Act* and the *Safety Authority Act*.

RESIDENTIAL TENANCY OFFICE

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Residential Tenancy Office	5,612	**5,917**

Voted Appropriation Description: This sub-vote provides for residential tenancy services including landlord and tenant dispute resolution, and the administration of the *Residential Tenancy Act* and the *Manufactured Home Park Tenancy Act*.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 34 — HOUSING AND HOMELESSNESS	207,798	**209,702**

OPERATING EXPENSE BY CORE BUSINESS

$000

STATUTORY — BC TIMBER SALES

This statutory account provides for program and operations described in the statutory appropriation under the core business BC Timber Sales.

	Estimates 2005/06	**Estimates 2006/07**
BC TIMBER SALES		
Statutory Appropriation		
BC Timber Sales Special Account	148,395	**169,100**

Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.

STATUTORY - SPECIAL ACCOUNT	148,395	**169,100**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	230,161	**242,737**
Operating Costs	383,184	**460,435**
Government Transfers	284,028	**269,268**
Other Expenses	18,444	**17,331**
Internal Recoveries	(21,731)	**(20,173)**
External Recoveries	(33,485)	**(36,082)**
TOTAL OPERATING EXPENSE	860,601	**933,516**

SPECIAL ACCOUNT[1]

$000

BC TIMBER SALES

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues for BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program. Revenue is collected from the following sources: upset stumpage, bonus stumpage, annual fees and billings (annual rent, trespass charges, scaling fees and registration fees) incidental to the operation of the program, and sales of logs. Expenses are for preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals. Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund. Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	45,128	**44,188**
OPERATING TRANSACTIONS		
Revenue	301,572	327,850
Expense	(148,702)	(169,100)
Internal and External Recoveries	307	—
Net Revenue (Expense)	153,177	**158,750**
Transfer to the General Fund	(69,379)	**(100,100)**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(990)	(801)
Disbursements - Other	(83,798)	(63,400)
Net Cash Source (Requirement)	(84,788)	**(64,201)**
Working Capital Adjustments and Other Spending Authority Committed[3]	50	**1,763**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	44,188	**40,400**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] The Working Capital Adjustment and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, the recognition of deferred revenues and the endowment of the account, which can not be spent.

SPECIAL ACCOUNT[1]

$000

FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* in 1988. Expenses provide for enhanced management of British Columbia's forest and rangelands, silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, the costs of investigating contravention of applicable legislation, fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, reforestation, and road deactivation in areas subject to stumpage levies. Recoveries are collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and stumpage levies. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	16,741	**16,741**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(5,293)	(4,907)
Internal and External Recoveries	5,293	4,907
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	16,741	**16,741**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

SPECIAL ACCOUNT[1]

$000

SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act*, in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of the South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	25,388	**25,840**
OPERATING TRANSACTIONS		
Revenue	160	160
Expense	(25,500)	(26,000)
Net Revenue (Expense)	(25,340)	**(25,840)**
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	25,792	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	25,840	—

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

BRITISH
COLUMBIA

MINISTRY OF HEALTH

The mission of the Ministry of Health is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 35 — Ministry Operations	11,321,826	**11,767,963**
STATUTORY APPROPRIATION		
Health Special Account	147,250	**147,250**
OPERATING EXPENSE	11,469,076	**11,915,213**
PREPAID CAPITAL ADVANCES [2]	280,000	**330,000**
CAPITAL EXPENDITURES [3]	60,550	**71,877**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(769)	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	2,770	**2,852**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Services Delivered by Partners	11,105,650	11,669,340	(136,266)	11,533,074
Services Delivered by Ministry	260,309	275,301	(1,036)	274,265
Recoveries from Health Special Account	—	—	—	—
Executive and Support Services	103,117	108,095	(221)	107,874
TOTAL OPERATING EXPENSES	11,469,076	12,052,736	(137,523)	11,915,213

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Partners	280,000	330,000	—	330,000
TOTAL PREPAID CAPITAL ADVANCES	280,000	330,000	—	330,000

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Ministry	16,040	16,248	—	16,248
Executive and Support Services	44,510	55,629	—	55,629
TOTAL CAPITAL EXPENDITURES	60,550	71,877	—	71,877

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Services Delivered by Partners	(769)	—	—	—
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(769)	—	—	—

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 35 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Executive and Support Services.

SERVICES DELIVERED BY PARTNERS

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Regional Health Sector Funding	7,239,748	**7,475,454**
Medical Services Plan	2,625,734	**2,739,102**
PharmaCare	889,547	**954,770**
Debt Service Costs	169,500	**162,200**
Amortization of Prepaid Capital Advances	152,908	**173,100**
Health Benefits Operations	28,213	**28,448**
	11,105,650	**11,533,074**

Voted Appropriations Description: This sub-vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation, and delivery of health programs and services. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Recoveries are received from other levels of government and organizations for services provided or funded by the ministry.

Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee-for-service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

PharmaCare provides funding to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement PharmaCare programs. Recoveries are received from individuals as part of the PharmaCare Monthly Deductible Payment Option Plan.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to approved health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against approved debt service costs.

Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

Health Benefits Operations provides for the administration of the Medical Services Plan and PharmaCare programs, including the enrollment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, supplementary benefits practitioners, eligible prescription drugs and designated medical supplies. Recoveries are received from other agencies, such as the Workers' Compensation Board and other third party insurers, for the processing costs of claims covered by these parties.

SERVICES DELIVERED BY MINISTRY

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Emergency Health Services	253,523	**267,044**
Vital Statistics	6,786	**7,221**
	260,309	**274,265**

Voted Appropriations Description: This sub-vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Recoveries are received from organizations for the use of ambulances and attendants provided on a contractual basis.

Vital Statistics provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Recoveries are received as a result of the provision of services for genealogy, pre-adoption records, non-statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government, and to the public; and, as a result of royalties on the sale of Agency developed intellectual property.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
RECOVERIES FROM HEALTH SPECIAL ACCOUNT		
Voted Appropriation		
Recoveries from Health Special Account	(147,250)	**(147,250)**
Statutory Appropriation		
Health Special Account	147,250	**147,250**
	—	**—**

Voted Appropriation Description: This sub-vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	567	**619**
Stewardship and Corporate Management	102,550	**107,255**
	103,117	**107,874**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Health and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. This sub-vote also provides for stewardship and corporate management functions such as direction to health authorities and other health providers; support to partners in delivering health care services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; development of the policy and legislative framework for the health system; development of long-term health care plans; monitoring and regulation of professional associations; and public health reports on population health through the Provincial Health Officer. Recoveries are received from other levels of government, as well as other entities, for services provided by the ministry.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 35 — MINISTRY OPERATIONS	11,321,826	**11,767,963**
STATUTORY — SPECIAL ACCOUNT	147,250	**147,250**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	229,740	**243,102**
Operating Costs	319,686	**348,782**
Government Transfers	10,880,599	**11,298,677**
Other Expenses	316,903	**309,703**
Internal Recoveries	(147,528)	**(147,528)**
External Recoveries	(130,324)	**(137,523)**
TOTAL OPERATING EXPENSE	11,469,076	**11,915,213**

SPECIAL ACCOUNT[1]

$000

HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act*, 1992. Administered by the Ministry of Health, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	—	—
OPERATING TRANSACTIONS		
Revenue	147,250	147,250
Expense	(147,250)	(147,250)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	—	—

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

SERVICES DELIVERED BY PARTNERS

HEALTH INNOVATION INCENTIVE PROGRAM — Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	769	—
Disbursements	—	—
Net Cash Source (Requirement)	769	—

PREPAID CAPITAL ADVANCES BY CORE BUSINESS

$000

SERVICES DELIVERED BY PARTNERS

HEALTH FACILITIES — Disbursements are provided for approved health facilities and equipment capital projects.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	—
Disbursements	280,000	**330,000**
Net Cash Source (Requirement)	(280,000)	**(330,000)**

BRITISH
COLUMBIA

MINISTRY OF LABOUR AND CITIZENS' SERVICES

The mission of the Ministry of Labour and Citizens' Services is two-fold. Labour will create an employment environment that meets the needs of workers, employers and unions and foster working relationships in safe and healthy workplaces. Citizens' Services will transform public services to make them cost-effective, accessible and responsive to the needs of citizens and business.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 36 — Ministry Operations	191,860	**205,765**
OPERATING EXPENSE	191,860	**205,765**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	80,464	**134,912**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,925	**2,169**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
Labour Programs	15,689	**45,610**	**(29,779)**	**15,831**
Service Delivery to Citizens and Businesses	22,270	**27,192**	**(4,126)**	**23,066**
Shared Services BC	131,778	**307,388**	**(173,994)**	**133,394**
Service Transformation	1,809	**9,842**	**(20)**	**9,822**
Governance	11,870	**13,854**	**(975)**	**12,879**
Executive and Support Services	8,444	**10,986**	**(213)**	**10,773**
TOTAL OPERATING EXPENSES	191,860	**414,872**	**(209,107)**	**205,765**

CAPITAL EXPENDITURES	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Labour Programs	3,512	**3,161**	—	**3,161**
Service Delivery to Citizens and Businesses	1,633	**777**	—	**777**
Shared Services BC	74,853	**129,349**	—	**129,349**
Service Transformation	50	—	—	—
Governance	410	**1,619**	—	**1,619**
Executive and Support Services	6	**6**	—	**6**
TOTAL CAPITAL EXPENDITURES	80,464	**134,912**	—	**134,912**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 36 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Labour Programs; Service Delivery to Citizens and Businesses; Shared Services BC; Service Transformation; Governance; and Executive and Support Services.

LABOUR PROGRAMS

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Employment Standards	9,917	**10,005**
Industrial Relations	5,771	**5,825**
WorkSafeBC	1	**1**
	15,689	**15,831**

Voted Appropriations Description: This sub-vote provides for services promoting harmonious labour and employment relations including oversight of the *Employment Standards Act* and the Labour Relations Code; the operations of the Labour Relations Board, and for other labour relations initiatives; the administration of the *Employment Standards Act*; the operations of the Workers' Compensation Appeal Tribunal, and for Compensation Advisory Services. Costs associated with the Workers' Compensation Appeal Tribunal and the Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act* and for ministry services provided for in this sub-vote. Recoveries are also received for the costs of client education, investigations, adjudication and mediation services, appeals, ministry record searches and for ministry services provided for in this sub-vote.

SERVICE DELIVERY TO CITIZENS AND BUSINESSES

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Service BC Operations	20,270	**21,018**
Service Planning and Development	441	**446**
Service BC Online Channel	564	**583**
BC Stats	995	**1,019**
	22,270	**23,066**

Voted Appropriations Description: This sub-vote provides for service delivery to the public and coordinates cross government Service Delivery Initiatives to improve services to citizens and businesses, including planning and development, over the counter, telephone and online channel services. Activities include information and transaction services provided over the counter through government agents branches, a government-wide telephone contact center, management of common web services for government's enterprise portal and provision of online access to a variety of products and services. This sub-vote also provides for the production of economic, social, business and demographic statistical information along with data dissemination, survey and analytic services for government under the *Statistics Act*. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector organizations, and public and private organizations for products and services provided within this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

SHARED SERVICES BC

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Accommodation and Real Estate Services	—	**1**
Shared Services BC Common IT Services	130,984	**133,392**
Shared Services BC Common Business Services	794	**1**
	131,778	**133,394**

Voted Appropriations Description: This sub-vote provides for service delivery and administration of government's internal shared services. Activities include common business services including corporate procurement and supply services, strategic acquisitions and intellectual property, and financial services including the corporate accounting service; common information technology services including client and corporate operations, workstation support, network, hosting, applications and service integration, communications infrastructure, and human resource management systems and payroll services. This sub-vote provides for expenses in relation to the acquisition, administration and disposition of land and provision of services, accommodation and facilities to public agencies. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector agencies and organizations, and public and private organizations for products, services, accommodation and facilities as provided for within this sub-vote.

SERVICE TRANSFORMATION

Voted Appropriations		
Service BC Service Delivery Initiative	843	**854**
Network BC	1	**1**
IT and Telecommunications Strategy	965	**8,967**
	1,809	**9,822**

Voted Appropriations Description: This sub-vote provides for assistance to clients in developing alternative ways for providing and delivering services such as e-government, critical business and other initiatives; service transformation activities, including developing, and promoting the use of IT infrastructure dedicated to improving service delivery to clients and customers; and governance and opportunity-identification for ministries and other levels of government to collaborate and integrate services. Recoveries are received from ministries, Crown agencies, and external organizations for Network BC activities and IT and management library services.

GOVERNANCE

Voted Appropriations		
Office of the Chief Information Officer	7,763	**9,745**
Government Information Strategies, Policy and Legislation	4,107	**3,134**
	11,870	**12,879**

Voted Appropriations Description: This sub-vote provides for overall government strategic information and technology planning as well as the development of policies and programs to support government initiatives and corporate activities and programs that support cross-government specialized functions including long-term information management and technology planning, information security, records management, privacy protection and information access. Activities include managing legislation, and providing policy and professional advice, resources and services that enhance decision-making. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector organizations, and public and private organizations for IT records, information security, privacy and information access and storage services.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	504	**508**
Corporate Services	7,940	**10,265**
	8,444	**10,773**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Labour and Citizens' Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive direction of the ministry and administrative support services including legislative and policy support, planning and performance management and internal communications. The sub-vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions. Other administrative services including financial, strategic human resources, facilities management, and information management including freedom of information and protection of privacy, are provided by the Ministry of Finance. Recoveries are received from ministries, Crown agencies, boards and commissions, other public sector organizations, and public and private organizations for services provided within this sub-vote.

VOTE 36 — MINISTRY OPERATIONS	191,860	**205,765**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	131,609	**155,770**
Operating Costs	245,131	**572,194**
Government Transfers	492	**3,392**
Other Expenses	56,043	**92,863**
Internal Recoveries	(127,383)	**(409,347)**
External Recoveries	(114,032)	**(209,107)**
TOTAL OPERATING EXPENSE	191,860	**205,765**

BRITISH
COLUMBIA

MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to ensure the security and economic vitality of communities through effective policing, corrections, liquor and gaming control and other protective and regulatory programs.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 37 — Ministry Operations	501,348	**523,967**
Vote 38 — *Emergency Program Act*	15,628	**15,634**
STATUTORY APPROPRIATION		
Forfeited Crime Proceeds Fund Special Account	—	—
Inmate Work Program Special Account	1,565	**1,065**
Victims of Crime Act Special Account	7,325	**7,346**
OPERATING EXPENSE	525,866	**548,012**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	6,597	**11,123**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	(456)	**(484)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	2,447	**2,493**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Corrections	181,048	182,872	(7,141)	175,731
BC Coroners Service	10,663	13,922	—	13,922
Policing and Community Safety	272,183	316,245	(21,395)	294,850
Provincial Emergency Program	6,096	7,653	(1,500)	6,153
Office of the Superintendent of Motor Vehicles	8,223	10,347	(2,145)	8,202
Office of the Fire Commissioner	2,364	2,389	—	2,389
Gaming Policy and Enforcement	14,606	236,732	(222,274)	14,458
Liquor Control and Licensing	1	9,192	(9,191)	1
Executive and Support Services	6,164	8,296	(35)	8,261
Emergency Program Act	15,628	15,634	—	15,634
Statutory Services	8,890	8,411	—	8,411
TOTAL OPERATING EXPENSES	525,866	811,693	(263,681)	548,012

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Corrections	2,776	4,867	—	4,867
BC Coroners Service	854	710	—	710
Policing and Community Safety	360	467	—	467
Provincial Emergency Program	—	2,130	—	2,130
Office of the Superintendent of Motor Vehicles	494	543	—	543
Office of the Fire Commissioner	250	109	—	109
Gaming Policy and Enforcement	370	1,306	—	1,306
Liquor Control and Licensing	1,150	639	—	639
Executive and Support Services	250	259	—	259
Statutory Services	93	93	—	93
TOTAL CAPITAL EXPENDITURES	6,597	11,123	—	11,123

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Gaming Policy and Enforcement	(456)	—	(484)	(484)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(456)	—	(484)	(484)

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 37 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following nine core businesses: Corrections, BC Coroners Service, Policing and Community Safety, Provincial Emergency Program, Office of the Superintendent of Motor Vehicles, Office of the Fire Commissioner, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

CORRECTIONS

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Corrections	181,048	**175,731**

Voted Appropriation Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, Keep of Prisoners, immigration detainees, non-criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. External recoveries are received from other levels of government for purposes which include housing and supervision of federal inmates, immigration detainees, costs related to provision of municipal lockup, community services required for Vancouver Drug Treatment Court, Native Courtworker Programs, and for services provided to other jurisdictions in community supervision of offenders. Internal recoveries are received from other ministries for purposes including medical sessions and systems related costs.

BC CORONERS SERVICE

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
BC Coroners Service	10,663	**13,922**

Voted Appropriation Description: This sub-vote provides for the costs of the investigation of unnatural, sudden and unexpected deaths in the province, for ensuring that the relevant facts are made a matter of public record, either through the completion of a Judgement of Inquiry or the holding of an Inquest, and for the identification and advancement of recommendations aimed at prevention of death in the future under similar circumstances. The BC Coroners Service is responsible for conducting reviews of all children's deaths occurring within the province, providing an annual report on children's deaths and conducting special reviews on issues affecting the prevention of child death and on child safety more broadly.

POLICING AND COMMUNITY SAFETY

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Police Services	249,883	**272,426**
Victims Services and Community Programs	22,300	**22,424**
	272,183	**294,850**

Voted Appropriations Description: This sub-vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting British Columbians with development and delivery of initiatives to maintain safe communities, as well as providing security industry regulations, and other protective programs. External recoveries are received from other levels of government, the Insurance Corporation of British Columbia, the British Columbia Lottery Corporation, the Vancouver Port Corporation, and individuals and organizations covered by the *Criminal Records Review Act* for the purposes provided for in this sub-vote. Internal recoveries are received from other ministries and from the *Victims of Crime Act* Special Account.

PROVINCIAL EMERGENCY PROGRAM

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Provincial Emergency Program	6,096	**6,153**

Voted Appropriation Description: This sub-vote provides for coordination of provincial integrated emergency planning, emergency preparedness, response and recovery, development of hazard mitigation strategies, promotion of the development of emergency management capacity by BC communities to minimize loss of life and economic impact during emergencies such as floods, interface fires, pandemic influenza, landslides, severe storms and earthquakes. This sub-vote also provides for planning and coordinating volunteers in a number of public safety lifeline disciplines including: Emergency Social Services, Search and Rescue, PEP Air, Road Rescue and Emergency Radio Communications. External recoveries are received from other levels of government, including Public Safety and Emergency Preparedness Canada for the purposes provided for in this sub-vote.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Office of the Superintendent of Motor Vehicles	8,223	**8,202**

Voted Appropriation Description: This sub-vote provides for leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licencing policy, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and vehicle impoundments, and conducting hearings and reviews of Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training school and driver trainer licences. External recoveries are received from Crown corporations, appeal fees and program fees for the purposes provided for in this sub-vote.

OFFICE OF THE FIRE COMMISSIONER

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Office of the Fire Commissioner	2,364	**2,389**

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of the *Fire Services Act* and the BC Fire Code, implementation of fire safety regulations, fire code interpretations, technical code changes and resolution of appeals, development of public education programs and fire safety materials, provision of evaluation and best practice information to support local fire department safety initiatives designed to protect property and minimize loss of life, assistance with the coordination of fire fighter training, major fire investigation and provincial response to major wildfire emergencies. Internal recoveries are received from Government Publications Services for sale of safety training modules.

GAMING POLICY AND ENFORCEMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Gaming Policy and Enforcement Operations	14,605	**14,457**
Distribution of Gaming Proceeds	1	**1**
	14,606	**14,458**

Voted Appropriations Description: This sub-vote provides for the administration of gaming (including horse racing) in the province and includes development and administration of policy, standards, and regulations, licensing gaming events, oversight of horse racing events and teletheatres, registration, audit, investigation and enforcement activities concerning legal gaming venues and illegal gaming, the management of the Province's gaming initiatives, the Province's responsible gambling strategy and problem gaming program, and the distribution of gaming proceeds. External recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for the gaming event licence applications, from the Canadian Pari-Mutuel Agency for horse race testing, and from gaming registrants for direct costs incurred in investigations. Internal recoveries are received from Police Services for illegal gaming initiatives.

LIQUOR CONTROL AND LICENSING

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Liquor Control and Licensing	1	**1**

Voted Appropriation Description: This sub-vote provides for overall policy development, administration, licensing and enforcement in support of the *Liquor Control and Licensing Act* and Regulations. External recoveries are received from licensing application, renewal, and change request fees.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	466	**470**
Corporate Services	5,698	**7,791**
	6,164	**8,261**

Voted Appropriations Description: This sub-vote provides for the costs related to the offices of the Solicitor General and the Deputy Solicitor General including salaries, benefits, allowances, operating and other expenses of these offices and secondary support and operations of the Ministry of Public Safety and Solicitor General. This sub-vote also provides for the British Columbia Board of Parole, the oversight of consumer legislation, film and adult video classification services and licensing of theatres and distributors, ministry policy development and other initiatives sponsored by the Solicitor General, including crystal meth, *Motor Dealer Act* administration, and civil forfeiture. Management services are provided by the Ministry of Attorney General and Minister Responsible for Multiculturalism. External recoveries are received from individual parties for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution. Internal recoveries are received from other ministries for special public safety initiatives.

VOTE 37 — MINISTRY OPERATIONS	501,348	**523,967**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 38 — *EMERGENCY PROGRAM ACT*

This vote provides for ministry programs and operations described in the voted appropriations under the *Emergency Program Act*.

	Estimates 2005/06	**Estimates 2006/07**
EMERGENCY PROGRAM ACT		
Voted Appropriation		
Emergency Program Act	15,628	**15,634**

Voted Appropriation Description: This sub-vote provides for ministry programs and operations described in the voted appropriation for the *Emergency Program Act*, which provides for response to and recovery from emergencies and disasters, and for hazard mitigation initiatives.

VOTE 38 — *EMERGENCY PROGRAM ACT*	15,628	**15,634**

OPERATING EXPENSE BY CORE BUSINESS

$000

STATUTORY — STATUTORY SERVICES

This statutory appropriation provides for the programs and operations under the Statutory Services core business which includes the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

	Estimates 2005/06	**Estimates 2006/07**
STATUTORY SERVICES		
Statutory Appropriations		
Forfeited Crime Proceeds Fund Special Account	—	**—**
Inmate Work Program Special Account	1,565	**1,065**
Victims of Crime Act Special Account	7,325	**7,346**
	8,890	**8,411**

Statutory Appropriations Description: This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

	Estimates 2005/06	**Estimates 2006/07**
STATUTORY - SPECIAL ACCOUNTS	8,890	**8,411**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	152,539	**160,089**
Operating Costs	93,522	**82,986**
Government Transfers	527,048	**583,159**
Other Expenses	7,302	**7,618**
Internal Recoveries	(4,050)	**(22,159)**
External Recoveries	(250,495)	**(263,681)**
TOTAL OPERATING EXPENSE	525,866	**548,012**

SPECIAL ACCOUNT[1]

$000

FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of this account is to dispose of property forfeited from criminal offences in a manner to facilitate the administration of criminal justice and law enforcement in the province. Revenue represents forfeited proceeds of crimes. The Solicitor General determines expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	499	**514**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	15	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	514	**514**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

SPECIAL ACCOUNT[1]

$000

INMATE WORK PROGRAM

This account was established by the *Miscellaneous Statutes Amendment Act (No.2), 1987*. The purpose of this account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	2,342	**2,343**
OPERATING TRANSACTIONS		
Revenue	535	600
Revenue from Appropriation	760	600
Expense	(1,565)	(1,065)
Net Revenue (Expense)	(270)	**135**
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	351	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(93)	(93)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(93)	**(93)**
Difference Between 2005/06 Estimates and Actual Net Cash Source (Requirement)	**(50)**	**—**
Working Capital Adjustments and Other Spending Authority Committed[3]	63	**90**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	2,343	**2,475**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] The Working Capital Adjustment and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, the recognition of deferred revenues and the endowment of the account, which can not be spent.

SPECIAL ACCOUNT[1]

$000

VICTIMS OF CRIME ACT

This account was established by the *Victims of Crime Act, 1995*. The purpose of this account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offences, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the Criminal Code of Canada. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	25,226	**29,701**
OPERATING TRANSACTIONS		
Revenue	11,780	11,780
Expense	(7,325)	(7,346)
Net Revenue (Expense)	4,455	**4,434**
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	20	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	29,701	**34,135**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

GAMING POLICY AND ENFORCEMENT

HASTINGS PARK RACE TRACK — Receipts represent the repayment of the principal for a loan provided to an external party for the purchase of Hastings Park Race Track. This loan will be fully repaid by December 31, 2012.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	456	**484**
Disbursements	—	**—**
Net Cash Source (Requirement)	456	**484**

BRITISH
COLUMBIA

MINISTRY OF SMALL BUSINESS AND REVENUE

The ministry's purpose is to work in partnership to promote the success of the small business sector; identify and collect provincial revenue to support government programs and services; continue regulatory reform to improve government programs and services.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 39 — Ministry Operations	44,642	**45,200**
STATUTORY APPROPRIATION		
Provincial Home Acquisition Wind Up Special Account	25	**25**
OPERATING EXPENSE	44,667	**45,225**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	34,779	**11,806**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	1,590	**12,595**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	859	**891**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Core Business				
Small Business and Regulatory Reform	1,891	3,593	—	3,593
Revenue Programs	18,370	45,478	(26,609)	18,869
Revenue Services (includes special account)	8,463	44,095	(34,636)	9,459
Property Assessment Services	1	2,897	(2,896)	1
Executive and Support Services	15,942	38,808	(25,505)	13,303
TOTAL OPERATING EXPENSES	44,667	134,871	(89,646)	45,225

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Revenue Services	21,348	1,134	—	1,134
Property Assessment Services	96	96	—	96
Executive and Support Services	13,335	10,576	—	10,576
TOTAL CAPITAL EXPENDITURES	34,779	11,806	—	11,806

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Revenue Programs	1,600	40,700	(28,100)	12,600
Revenue Services	(10)	35	(40)	(5)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	1,590	40,735	(28,140)	12,595

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Revenue Programs	—	968,000	(968,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	968,000	(968,000)	—

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 39 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Small Business and Regulatory Reform, Revenue Programs, Revenue Services, Property Assessment Services, and Executive and Support Services.

SMALL BUSINESS AND REGULATORY REFORM

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Small Business and Regulatory Reform	1,891	**3,593**

Voted Appropriation Description: This sub-vote provides for the operating and administration costs of ministry services, products and tools to support small business success and of establishing and operating a Small Business Roundtable. This sub-vote also provides for operating and administration costs to advance regulatory reform across government.

REVENUE PROGRAMS

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Revenue Programs	18,370	**18,869**

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of tax statutes administered by the ministry, and revenue and benefit programs that are the responsibility of the Ministry of Small Business and Revenue. This sub-vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

REVENUE SERVICES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Revenue Services	8,438	**9,434**
Statutory Appropriation		
Provincial Home Acquisition Wind Up Special Account	25	**25**
	8,463	**9,459**

Voted Appropriation Description: This sub-vote provides for accounts receivable collection, loan administration, revenue programs, including premiums and fees for the Medical Services Plan for the Ministry of Health, and administration services through a combination of in-house service providers and a private sector partner. Costs are partially recovered from within the Consolidated Revenue Fund or deducted from collected proceeds and revenues administered by the ministry.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up Special Account.

PROPERTY ASSESSMENT SERVICES

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Property Assessment Services	1	**1**

Voted Appropriation Description: This sub-vote provides for the operating and administration costs of the Property Assessment Review Panels and the Property Assessment Appeal Board, including the fees and expenses of appointees to the panels and Board. Costs are recovered from the British Columbia Assessment Authority, other organizations through agreements, and appellants to the Board.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	430	**438**
Corporate Services	15,512	**12,865**
	15,942	**13,303**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Small Business and Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and policy and legislation. Costs are partially recovered from revenues administered by the ministry.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 39 — MINISTRY OPERATIONS	44,642	**45,200**
STATUTORY — SPECIAL ACCOUNT	25	**25**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	62,110	**64,981**
Operating Costs	73,103	**83,518**
Government Transfers	1,299	**1,399**
Other Expenses	3,527	**3,527**
Internal Recoveries	(16,475)	**(18,554)**
External Recoveries	(78,897)	**(89,646)**
TOTAL OPERATING EXPENSE	44,667	**45,225**

SPECIAL ACCOUNT[1]

$000

PROVINCIAL HOME ACQUISITION WIND UP

This account is established under the *Special Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act* and the *Provincial Home Acquisition Act*. The latter Acts are repealed effective March 31, 2004.

Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	14,946	**14,941**
OPERATING TRANSACTIONS		
Revenue	10	5
Expense	(25)	(25)
Net Revenue (Expense)	(15)	**(20)**
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	50	**40**
Disbursements - Capital	—	—
Disbursements - Other	(40)	(35)
Net Cash Source (Requirement)	10	**5**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	14,941	**14,926**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

REVENUE PROGRAMS

INTERNATIONAL FUEL TAX AGREEMENT *(MOTOR FUEL TAX ACT)* — Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	6,000	**6,100**
Disbursements	4,600	**4,700**
Net Cash Source (Requirement)	1,400	**1,400**

LAND TAX DEFERMENT ACT — Disbursements are made to municipalities and the province to reimburse them for property taxes of those property owners over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	21,000	**22,000**
Disbursements	24,000	**36,000**
Net Cash Source (Requirement)	(3,000)	**(14,000)**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

$000

REVENUE PROGRAMS

BRITISH COLUMBIA TRANSIT ACT (MOTOR FUEL TAX) — Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	8,200	**8,500**
Disbursements	8,200	**8,500**
Net Cash Source (Requirement)	—	**—**

GREATER VANCOUVER TRANSPORTATION AUTHORITY ACT (MOTOR FUEL AND SOCIAL SERVICE TAXES) — Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	274,100	**268,300**
Disbursements	274,100	**268,300**
Net Cash Source (Requirement)	—	**—**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**

REVENUE PROGRAMS (Continued)

RURAL AREA PROPERTY TAXES — Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Small Business and Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Receipts	205,000	**220,000**
Disbursements	205,000	**220,000**
Net Cash Source (Requirement)	—	**—**

TOBACCO TAX AMENDMENT ACT — Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Receipts	2,000	**2,000**
Disbursements	2,000	**2,000**
Net Cash Source (Requirement)	—	**—**

TOURISM BRITISH COLUMBIA *(HOTEL ROOM TAX ACT)* — Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Receipts	27,000	**29,500**
Disbursements	27,000	**29,500**
Net Cash Source (Requirement)	—	**—**

TRANSPORTATION ACT (MOTOR FUEL AND SOCIAL SERVICE TAXES) — Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the *Transportation Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Receipts	440,200	**439,700**
Disbursements	440,200	**439,700**
Net Cash Source (Requirement)	—	**—**

BRITISH
COLUMBIA

MINISTRY OF TOURISM, SPORT AND THE ARTS

The mission of the Ministry of Tourism, Sport and the Arts is to build strong partnerships that will foster sustainable tourism, sport and arts sectors and creative vibrant communities where people want to live, visit and invest.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 40 — Ministry Operations	178,137	**200,695**
STATUTORY APPROPRIATION		
Olympic Arts Fund Special Account	650	**700**
Physical Fitness and Amateur Sports Fund Special Account	2,200	**2,300**
OPERATING EXPENSE	180,987	**203,695**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	1,408	**1,790**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	**3,920**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	114	**152**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
Arts, Culture and Heritage (includes special account)	23,762	**26,723**	**—**	**26,723**
Sport, Recreation and Volunteers (includes special account)	13,840	**15,545**	**(434)**	**15,111**
Tourism and Resort Development	7,972	**13,613**	**—**	**13,613**
British Columbia Film Commission	1,310	**1,362**	**(8)**	**1,354**
Transfers to Crown Corporations and Agencies	131,105	**143,857**	**—**	**143,857**
Executive and Support Services	2,998	**3,037**	**—**	**3,037**
TOTAL OPERATING EXPENSES	180,987	**204,137**	**(442)**	**203,695**

CAPITAL EXPENDITURES	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Arts, Culture and Heritage	23	**251**	**—**	**251**
Tourism and Resort Development	1,335	**1,414**	**—**	**1,414**
British Columbia Film Commission	—	**75**	**—**	**75**
Executive and Support Services	50	**50**	**—**	**50**
TOTAL CAPITAL EXPENDITURES	1,408	**1,790**	**—**	**1,790**

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	**Disbursements**	**Receipts**	**Net**
Core Business				
Tourism and Resort Development	—	**3,920**	**—**	**3,920**
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	**3,920**	**—**	**3,920**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 40 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Arts, Culture and Heritage; Sport, Recreation and Volunteers; Tourism and Resort Development; British Columbia Film Commission; Transfers to Crown corporations and Agencies; and Executive and Support Services.

ARTS, CULTURE AND HERITAGE

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Culture	18,040	**19,925**
Heritage	3,765	**4,778**
Archaeology	1,307	**1,320**
	23,112	**26,023**
Statutory Appropriation		
Olympic Arts Fund Special Account	650	**700**
	23,762	**26,723**

Voted Appropriations Description: This sub-vote provides support and funding for cultural and heritage policy and programs, including improvements to cultural and heritage infrastructure and events throughout the province; administration and delivery of government programs under the *Arts Council Act* and the *Heritage Conservation Act*; and administration of the Olympic Arts Fund Special Account. Some costs are partially recovered from parties internal to government for program services.

Statutory Appropriation Description: This statutory appropriation provides for the Olympic Arts Fund Special Account.

SPORT, RECREATION AND VOLUNTEERS

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Sport, Recreation and Volunteers	11,640	**12,811**
Statutory Appropriation		
Physical Fitness and Amateur Sports Fund Special Account	2,200	**2,300**
	13,840	**15,111**

Voted Appropriation Description: This sub-vote provides support and funding for sport, recreation, physical activity, volunteer policy and programs, assistance to improve provincial sport and recreation infrastructure and local hosting of major events, and administration of the Physical Fitness and Amateur Sports Fund Special Account. Some costs are partially recovered from parties external to government for program services.

Statutory Appropriation Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account.

TOURISM AND RESORT DEVELOPMENT

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Tourism and Resort Development	7,972	**13,613**

Voted Appropriation Description: This sub-vote provides for implementation and financing of the provincial plan and policies for sustainable development of tourism, including implementing and funding strategies to promote British Columbia and achieve significant increases in tourism; advancing tourism product and sector development; selling and the tenure of Crown land resources for development of all-season resorts and adventure tourism businesses, including expenses related to consultation and accommodation and unrecoverable project costs; maintenance and development of recreation sites and trails; working with and forming partnerships with industry, not-for-profit organizations and other levels of government to enhance the business climate for tourism growth; and undertaking market and trend research.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
BRITISH COLUMBIA FILM COMMISSION		
Voted Appropriation		
British Columbia Film Commission	1,310	**1,354**

Voted Appropriation Description: This sub-vote provides support and funding for the promotion of British Columbia's locations, production and post-production support for film-making, and film industry infrastructure for use by the world's film, television and commercial industry. Some costs are partially recovered from external organizations for program services.

	Estimates 2005/06	**Estimates 2006/07**
TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriations		
British Columbia Pavilion Corporation	6,500	**5,000**
Royal British Columbia Museum	12,105	**12,105**
Tourism BC	24,000	**26,300**
Vancouver Convention Centre Expansion Project	88,500	**100,452**
	131,105	**143,857**

Voted Appropriations Description: This sub-vote provides transfers to Crown corporations and agencies, including the British Columbia Pavilion Corporation, Royal British Columbia Museum, Tourism BC, Vancouver Convention Centre Expansion Project Ltd. and the Provincial Capital Commission.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	500	**504**
Management Services	2,498	**2,533**
	2,998	**3,037**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Tourism, Sport and the Arts including salaries, benefits, allowances and operating expenses of the minister's staff. This sub-vote also provides for executive direction for the ministry. Under an agreement, the Ministry of Community Services provides management services to the Ministry of Tourism, Sport and the Arts.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 40 — MINISTRY OPERATIONS	178,137	**200,695**
STATUTORY — SPECIAL ACCOUNTS	2,850	**3,000**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2005/06	**Estimates 2006/07**
Salaries and Benefits	9,242	**12,227**
Operating Costs	8,181	**11,814**
Government Transfers	159,309	**176,899**
Other Expenses	4,719	**3,219**
Internal Recoveries	(22)	**(22)**
External Recoveries	(442)	**(442)**
TOTAL OPERATING EXPENSE	180,987	**203,695**

SPECIAL ACCOUNT[1]

$000

OLYMPIC ARTS FUND

This account was established under the *Special Accounts Appropriation and Control Act*, 2001. The account provides funding to prepare the arts and cultural community to host the 2010 Olympic and Paralympic Winter Games. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to groups and organizations for cultural and artistic activities that will prepare them to host the 2010 Olympic and Paralympic Winter Games and related administration costs. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	229	**229**
OPERATING TRANSACTIONS		
Revenue	650	700
Expense	(650)	(700)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	229	**229**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

SPECIAL ACCOUNT[1]

$000

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote. No financing transactions are provided for under this account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	1,791	**1,791**
OPERATING TRANSACTIONS		
Revenue	2,200	2,300
Expense	(2,200)	(2,300)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	1,791	**1,791**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

$000

	Estimates 2005/06	**Estimates 2006/07**
TOURISM AND RESORT DEVELOPMENT		

TOURISM AND RESORT DEVELOPMENT — Disbursements represent expenditures for preparing land development plans, survey costs, and costs of developing land for sale and tenure disposition to resort and adventure tourism developers. Administration costs are funded through the ministry's voted appropriations.

Receipts	—	—
Disbursements	—	3,920
Net Cash Source (Requirement)	—	(3,920)

BRITISH
COLUMBIA

MINISTRY OF TRANSPORTATION

The mission of the Ministry of Transportation is to create an integrated and safe transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

MINISTRY SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 41 — Ministry Operations	829,091	**839,458**
OPERATING EXPENSE	829,091	**839,458**
PREPAID CAPITAL ADVANCES [2]	24,800	**12,747**
CAPITAL EXPENDITURES [3]	18,999	**9,579**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	1,323	**1,385**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

CORE BUSINESS SUMMARY

$000

OPERATING EXPENSE	2005/06 Net	2006/07 ESTIMATES Gross	 External Recoveries	 Net
Core Business				
Transportation Improvements	17,993	591,464	(572,762)	18,702
Public Transportation	359,292	361,880	—	361,880
Highway Operations	437,415	720,859	(276,737)	444,122
Passenger Transportation Regulation	2,244	2,315	(1)	2,314
Executive and Support Services	12,147	12,695	(255)	12,440
TOTAL OPERATING EXPENSES	829,091	1,689,213	(849,755)	839,458

PREPAID CAPITAL ADVANCES	Net	Disbursements	Receipts	Net
Core Business				
Public Transportation	24,800	12,747	—	12,747
TOTAL PREPAID CAPITAL ADVANCES	24,800	12,747	—	12,747

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Transportation Improvements	1,255	1,241	—	1,241
Highway Operations	17,163	8,045	—	8,045
Passenger Transportation Regulation	183	254	—	254
Executive and Support Services	398	39	—	39
TOTAL CAPITAL EXPENDITURES	18,999	9,579	—	9,579

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 41 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation Improvements, Public Transportation, Highway Operations, Passenger Transportation Regulation, and Executive and Support Services.

TRANSPORTATION IMPROVEMENTS

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Transportation Policy and Legislation	695	**1,207**
Planning, Engineering and Construction	12,462	**12,592**
Partnerships	1	**1**
Port and Airport Development	4,835	**4,902**
	17,993	**18,702**

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Legislation; Planning, Engineering, and Construction; Partnerships; and Port and Airport Development. Major activities include: transportation, highway and corporate policy, and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels; development and monitoring of public-private partnerships; land base management, including port and airport *Land Act* tenures. This sub-vote also provides for transfers to other parties such as local governments to support transportation initiatives such as port and airport development. Recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

PUBLIC TRANSPORTATION

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
British Columbia Transit	135,012	**135,068**
Rapid Transit Project 2000 Ltd.	97,048	**99,080**
British Columbia Ferry Services Inc.	127,232	**127,732**
	359,292	**361,880**

Voted Appropriations Description: This sub-vote provides for annual government contributions towards costs incurred by, or on behalf of, British Columbia Transit and Rapid Transit Project 2000 Ltd. These costs include operating transfers toward expenses incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000 Ltd. This sub-vote also provides for payments under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

HIGHWAY OPERATIONS

Voted Appropriations	Estimates 2005/06	**Estimates 2006/07**
Maintenance, Assset Preservation and Traffic Operations	404,939	**410,872**
Commercial Vehicle Safety and Enforcement	22,530	**22,780**
Inland Ferries	8,009	**8,514**
Coquihalla Toll Administration	1,937	**1,956**
	437,415	**444,122**

Voted Appropriations Description: This sub-vote provides for Maintenance, Asset Preservation and Traffic Operations; Commercial Vehicle Safety and Enforcement; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; road and bridge surfacing; rehabilitation, replacement, seismic retrofit, safety impfovements and minor roadworks; weigh scale operations; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs; electrical installations, and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; payments to contractors for pavement marking, electrical maintenance, and for the operation, maintenance and rehabilitation of inland ferries and ferry landings; Coquihalla toll collection; and transfers to other parties such as local governments. Payments are received from the federal government pursuant to a contribution agreement for costs associated with the use of advanced technology for National Safety Code enforcement; and recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
PASSENGER TRANSPORTATION REGULATION		
Voted Appropriations		
Passenger Transportation Board	511	**523**
Passenger Transportation Branch	1,733	**1,791**
	2,244	**2,314**

Voted Appropriations Description: This sub-vote provides for the Passenger Transportation Board and Passenger Transportation Branch. The Passenger Transportation Board approves applications to operate inter-city buses and passenger directed vehicles in British Columbia, and decides appeals on administrative sanctions imposed by the Registrar of Passenger Transportation. The Registrar of Passenger Transportation approves applications for those commercial passenger transportation operations, such as sightseeing buses and hotel and airport shuttles, which are not adjudicated by the Board. The Passenger Transportation Branch verifies safety requirements, conducts investigations, when required, and in cooperation with other agencies, conducts enforcement and compliance activities against both licenced and unlicenced operators. Recoveries of costs are received from a number of participants in hearings before the Board, and for selected program services.

	Estimates 2005/06	**Estimates 2006/07**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	415	**415**
Corporate Services	11,732	**12,025**
	12,147	**12,440**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Transportation and corporate services. This includes the deputy minister's office, finance, administration, human resources, facilities management, and information systems; service planning, reporting, and performance measurement; and freedom of information, protection of privacy and records management. Recoveries are received from parties internal and external to the ministry for administrative services and materials provided.

	Estimates 2005/06	**Estimates 2006/07**
VOTE 41 — MINISTRY OPERATIONS	829,091	**839,458**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	99,335	**100,907**
Operating Costs	1,156,656	**1,368,892**
Government Transfers	67,391	**80,622**
Other Expenses	138,234	**138,792**
Internal Recoveries	(65)	**—**
External Recoveries	(632,460)	**(849,755)**
TOTAL OPERATING EXPENSE	829,091	**839,458**

PREPAID CAPITAL ADVANCES BY CORE BUSINESS

$000

PUBLIC TRANSPORTATION

BRITISH COLUMBIA TRANSIT — Disbursements are provided for approved capital projects for selected public passenger transit services in communities around the province.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	**—**
Disbursements	10,800	**4,747**
Net Cash Source (Requirement)	(10,800)	**(4,747)**

RAPID TRANSIT PROJECT 2000 LTD. — Disbursements are provided for approved rapid transit capital projects in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 Ltd debt.

	Estimates 2005/06	**Estimates 2006/07**
Receipts	—	**—**
Disbursements	14,000	**8,000**
Net Cash Source (Requirement)	(14,000)	**(8,000)**

BRITISH
COLUMBIA

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATION		
Vote 42 — Management of Public Funds and Debt	684,000	**617,800**
OPERATING EXPENSE	684,000	**617,800**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	—	—
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	—	—

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	**Gross**	**External Recoveries**	**Net**
Core Business				
Cost of Borrowing for Government Operating and Capital Financing Purposes	683,997	**760,891**	**(143,094)**	**617,797**
Cost of Borrowing for Relending to Government Bodies	1	**635,400**	**(635,399)**	**1**
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	**500**	**(499)**	**1**
Cost of Warehouse Borrowing Program	1	**23,700**	**(23,699)**	**1**
TOTAL OPERATING EXPENSES	684,000	**1,420,491**	**(802,691)**	**617,800**

OPERATING EXPENSE BY CORE BUSINESS

$000

VOTE 42 — MANAGEMENT OF PUBLIC FUNDS AND DEBT

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program, entering into financial agreements and commodity derivatives with or on behalf of government bodies; and, borrowing for the warehouse program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriations		
Government Operating Purposes	683,992	**617,792**
Schools Capital Financing	1	**1**
Post Secondary Institutions Capital Financing	1	**1**
Health Facilities Capital Financing	1	**1**
Public Transit Capital Financing	1	**1**
Sky Train Extension Capital Financing	1	**1**
	683,997	**617,797**

Voted Appropriations Description: This sub-vote provides for the cost of interest, and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, incurred or assumed by the government for operating purposes or capital financing purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund and payment services resulting from borrowing activities. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, and revenue earned from sinking fund investments, prefunding operations and matched book transactions, are offset against the related expenditure. Costs associated with borrowings for the student loans program and for capital financing purposes are recovered from the debt servicing appropriations of the Ministries of Advanced Education, Education, Health and Transportation.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Cost of Borrowing for Relending to Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for the cost of interest and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) incurred or assumed by the government for the purposes of the fiscal agency loan program. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related expenditure, and the remaining costs are fully recovered from government bodies or other authorized organizations.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

	Estimates 2005/06	**Estimates 2006/07**
Voted Appropriation		
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges and fees associated with financial agreements (such as interest rate and currency swaps and forward rate agreements) entered into by the government with or on behalf of government bodies or other authorized organizations other than such agreements related to fiscal agency loans. This sub-vote also provides for all costs, expenses, charges and fees associated with commodity derivatives entered into by the government with or on behalf of government bodies or other authorized organizations. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives are offset against the related expenditure under those agreements or derivatives, and the remaining costs are fully recovered from government bodies or other authorized organizations.

OPERATING EXPENSE BY CORE BUSINESS (Continued)

$000

	Estimates 2005/06	**Estimates 2006/07**
COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Cost of Warehouse Borrowing Program	1	**1**

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements including the cost of interest, and all other costs, expenses, charges and fees. The debt is held in the program prior to allocation to a government purpose or for loans to a government body or other authorized organization. Interest and other earnings accrued from the investment of proceeds of borrowings while warehoused offsets interest and other costs associated with those borrowings. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related interest expenditure.

VOTE 42 — MANAGEMENT OF PUBLIC FUNDS AND DEBT	684,000	**617,800**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Other Expenses	2,310,249	**2,261,476**
Internal Recoveries	(824,458)	**(840,985)**
External Recoveries	(801,791)	**(802,691)**
TOTAL OPERATING EXPENSE	684,000	**617,800**

BRITISH
COLUMBIA

OTHER APPROPRIATIONS

SUMMARY

($000)

	Estimates 2005/06[1]	**Estimates 2006/07**
VOTED APPROPRIATIONS		
Vote 43 — Contingencies (All Ministries) and New Programs	302,497	**740,000**
Vote 44 — BC Family Bonus	39,000	**23,000**
Vote 45 — Electoral Boundaries Commission	—	**3,264**
Vote 46 — Commissions on Collection of Public Funds	1	**1**
Vote 47 — Allowances for Doubtful Revenue Accounts	1	**1**
Vote 48 — Environmental Appeal Board and Forest Appeals Commission	1,955	**1,961**
Vote 49 — Forest Practices Board	3,607	**3,637**
STATUTORY APPROPRIATION		
Insurance and Risk Management Special Account	—	—
STATUTORY APPROPRIATION - ELIMINATED FOR 2006/07		
Unclaimed Property Special Account	75	—
OPERATING EXPENSE	347,136	**771,864**
PREPAID CAPITAL ADVANCES [2]	—	—
CAPITAL EXPENDITURES [3]	50,135	**51,685**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]	—	—
FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]	84	**85**

NOTES

[1] For comparative purposes only, figures shown for the 2005/06 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of *2006/07 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

SUMMARY

$000

	2005/06	2006/07 ESTIMATES		
OPERATING EXPENSE	Net	Gross	External Recoveries	Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	302,497	**740,000**	—	**740,000**
BC Family Bonus	39,000	**23,001**	**(1)**	**23,000**
Electoral Boundaries Commission	—	**3,264**	—	**3,264**
Commissions on Collection of Public Funds	1	**62,499**	**(62,498)**	**1**
Allowances for Doubtful Revenue Accounts	1	**157,156**	**(157,155)**	**1**
Environmental Appeal Board and Forest Appeals Commission	1,955	**1,961**	—	**1,961**
Forest Practices Board	3,607	**3,637**	—	**3,637**
Statutory Appropriations				
Insurance and Risk Management Special Account	—	**425**	**(425)**	—
Statutory Appropriation - Eliminated for 2006/07				
Unclaimed Property Special Account	75	—	—	—
TOTAL OPERATING EXPENSE	347,136	**991,943**	**(220,079)**	**771,864**

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	50,000	**50,000**	—	**50,000**
Electoral Boundaries Commission	—	**415**	—	**415**
Environmental Appeal Board and Forest Appeals Commission	15	**15**	—	**15**
Forest Practices Board	100	**125**	—	**125**
Insurance and Risk Management Special Account	20	**1,130**	—	**1,130**
TOTAL CAPITAL EXPENDITURES	50,135	**51,685**	—	**51,685**

OPERATING EXPENSE BY VOTE

$000

VOTE 43 — CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This includes the negotiating framework, which is contingent on negotiations underway in the public sector. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
General Programs	302,497	**320,000**
Negotiating Framework	—	**420,000**
	302,497	**740,000**
CAPITAL EXPENDITURES		
General Programs	50,000	**50,000**

VOTE 44 — BC FAMILY BONUS
(Minister of Finance)

This vote provides funding for payments to low income families with children. Recoveries may be received from the federal government for the payment of BC Family Bonus to aboriginal families on reserves receiving income assistance. A payment is made to the federal government for administration of the program.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
BC Family Bonus	39,000	**23,000**

VOTE 45 — ELECTORAL BOUNDARIES COMMISSION
(Attorney General)

This vote provides for the operation of the Electoral Boundaries Commission. The Commission, in consultation with the public, will make recommendations for electoral boundaries under the current electoral system and under a Single Transferable Vote system.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Electoral Boundaries Commission	—	**3,264**
CAPITAL EXPENDITURES		
Electoral Boundaries Commission	—	**415**

OPERATING EXPENSE BY VOTE (Continued)

$000

VOTE 46 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education
Minister of Agriculture and Lands
Attorney General
Minister of Children and Family Development
Minister of Community Services
Minister of Economic Development
Minister of Education
Minister of Employment and Income Assistance
Minister of Energy, Mines and Petroleum Resources
Minister of Environment
Minister of Finance
Minister of Forests and Range
Minister of Health
Minister of Labour and Citizens' Services
Minister of Public Safety and Solicitor General
Minister of Small Business and Revenue
Minister of Tourism, Sports and the Arts
Minister of Transportation

This vote provides for the recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Ministry of Small Business and Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under statutes and regulations.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Ministry of Aboriginal Relations and Reconciliation	1	**1**
Ministry of Advanced Education	1	**1**
Ministry of Agriculture and Lands	1	**1**
Ministry of Attorney General	1	**1**
Ministry of Children and Family Development	1	**1**
Ministry of Community Services	1	**1**
Ministry of Economic Development	1	**1**
Ministry of Education	1	**1**
Ministry of Employment and Income Assistance	480	**480**
Ministry of Energy, Mines and Petroleum Resources	1	**1**
Ministry of Environment	1,503	**1,485**
Ministry of Finance	513	**472**
Ministry of Forests and Range	1	**1**
Ministry of Health	988	**991**
Ministry of Labour and Citizens' Services	1	**1**
Ministry of Public Safety and Solicitor General	4,251	**4,073**
Ministry of Small Business and Revenue	54,675	**54,885**
Ministry of Tourism, Sport and the Arts	30	**30**
Ministry of Transportation	71	**72**
Recoveries	(62,521)	**(62,498)**
	1	**1**

OPERATING EXPENSE BY VOTE (Continued)

$000

VOTE 47 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education
Minister of Agriculture and Lands
Attorney General
Minister of Children and Family Development
Minister of Community Services
Minister of Economic Development
Minister of Education
Minister of Employment and Income Assistance
Minister of Energy, Mines and Petroleum Resources
Minister of Environment
Minister of Finance
Minister of Forests and Range
Minister of Health
Minister of Labour and Citizens' Services
Minister of Public Safety and Solicitor General
Minister of Small Business and Revenue
Minister of Tourism, Sports and the Arts
Minister of Transportation

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

	Estimates 2005/06	Estimates 2006/07
OPERATING EXPENSE		
Ministry of Aboriginal Relations and Reconciliation	1	1
Ministry of Advanced Education	1	1
Ministry of Agriculture and Lands	1	1
Ministry of Attorney General	4,550	4,100
Ministry of Children and Family Development	50	50
Ministry of Community Services	1	1
Ministry of Economic Development	1	1
Ministry of Education	1	1
Ministry of Employment and Income Assistance	9,700	9,000
Ministry of Energy, Mines and Petroleum Resources	1	1
Ministry of Environment	650	1,168
Ministry of Finance	1	1
Ministry of Forests and Range	1	1
Ministry of Health	139,007	105,899
Ministry of Labour and Citizens' Services	1	1
Ministry of Public Safety and Solicitor General	8,525	8,847
Ministry of Small Business and Revenue	34,075	28,075
Ministry of Tourism, Sport and the Arts	1	1
Ministry of Transportation	6	6
Recoveries	(196,573)	(157,155)
	1	1

OPERATING EXPENSE BY VOTE (Continued)

$000

VOTE 48 — ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION

(Minister of Forests and Range and Minister of Environment)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under some health legislation. The Forest Appeals Commission hears appeals from decisions made under the forest and range legislation. This vote also provides for the operation and administration of the Hospital Appeal Board and the Community Care and Assisted Living Appeal Board. Recoveries are received from the Ministry of Health for costs of appeals for the Hospital Appeal Board and the Community Care and Assisted Living Appeal Board.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Administration and Support Services	1,213	**1,230**
Environmental Appeal Board	410	**399**
Forest Appeals Commission	332	**332**
	1,955	**1,961**
CAPITAL EXPENDITURES		
Administration and Support Services	15	**15**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Administration and Support Services	11	**11**

VOTE 49 — FOREST PRACTICES BOARD

(Minister of Forests)

This vote provides for the operation of the Forest Practices Board, including independent audits and special investigations of forest practices, investigations of public complaints, and administrative appeals.

	Estimates 2005/06	**Estimates 2006/07**
OPERATING EXPENSE		
Forest Practices Board	3,607	**3,637**
CAPITAL EXPENDITURES		
Forest Practices Board	100	**125**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT		
Forest Practices Board	27	**27**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2005/06	**Estimates 2006/07**
Salaries and Benefits	6,558	**6,628**
Operating Costs	9,741	**10,366**
Government Transfers	40,000	**23,001**
Other Expenses	594,433	**997,089**
Internal Recoveries	(40,404)	**(45,141)**
External Recoveries	(263,192)	**(220,079)**
TOTAL OPERATING EXPENSE	347,136	**771,864**

SPECIAL ACCOUNT[1]

$000

INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act*, 1989, for the purpose of providing insurance and/or risk management services to participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. The account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office which provides risk management; risk financing, including claims and litigation management; security and business continuity policy and advisory and consulting services to the provincial public sector.

Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a *Supply Act*, and earnings of the account. Expenses represent amounts payable from the account in respect of agreements or arrangements with participants and amounts payable from the account in accordance with regulations including the cost of providing insurance and risk management services and of operating the account.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	187,920	**193,392**
OPERATING TRANSACTIONS		
Revenue	4,527	5,752
Expense	(43,501)	(45,565)
Internal and External Recoveries	43,501	45,565
Net Revenue (Expense)	4,527	**5,752**
Difference Between 2005/06 Estimates and Actual Net Revenue (Expense)	854	
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	(20)	(1,130)
Disbursements - Other	—	—
Net Cash Source (Requirement)	(20)	**(1,130)**
Working Capital Adjustments and Other Spending Authority Committed[3]	111	**391**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	193,392	**198,405**
FULLTIME EQUIVALENT (FTE) EMPLOYMENT	46	**47**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

[3] The Working Capital Adjustment and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, the recognition of deferred revenues and the endowment of the account, which can not be spent.

SPECIAL ACCOUNT (Eliminated for 2006/07)[1]

$000

UNCLAIMED PROPERTY (Minister of Finance)

This statutory appropriation was created by the *Unclaimed Property Act, 1999*. The purpose of the legislation was to reunite owners with their unclaimed property held by government and others. Management of the program has been transferred to an external service provider. Expenses from the account represented costs associated with the administration of the Act and regulation.

	Estimates 2005/06	**Estimates 2006/07**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	75	—
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(75)	—
Net Revenue (Expense)	(75)	—
FINANCING TRANSACTIONS		
Loans, Investments and Other Requirements		
Receipts	—	—
Disbursements - Capital	—	—
Disbursements - Other	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	—	—

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2005/06 is based on the 2004/05 Public Accounts.

SCHEDULES

A – Consolidated Revenue Fund Operating Expenses, Capital Expenditures and FTE Reconciliation – 2005/06

B – Special Accounts – Summary

C – Financing Transactions – Prepaid Capital Advances

D – Financing Transactions – Capital Expenditures

D1 – Financing Transactions – Capital Expenditures – Taxpayer-Supported Organizations

E – Financing Transactions – Loans, Investments and Other Requirements

F – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities

G – Fulltime Equivalent Employment

H – Reconciliation of Surplus to Change in Taxpayer-Supported Debt and Statement of Total Debt

I – Summary of Ministerial Accountability for Operating Expenses

J – Estimated Consolidated Revenue Fund Operating Result

K – Taxpayer-Supported Crown Corporations and Agencies – Estimated Revenues and Expenses

L – SUCH Sector and Regional Authorities – Estimated Revenues and Expenses

M – Estimated Revenue by Source

N – Estimated Expense by Function

Schedule A

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Office of the Premier			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	10,664	240	110
Transfer from Ministry of Finance			
Telecommunications funding	33	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	10,697	240	110
Aboriginal Relations and Reconciliation			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	34,468	54	107
Transfer from Ministry of Attorney General			
Funding for 0.5 of a position	23	—	—
Transfer to Ministry of Agriculture and Lands			
Redirecting Land & Water BC FTE, salaries and capital	(58)	(2)	(1)
Transfer to Ministry of Finance			
Fiscal Mandate	(440)	—	(2)
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	33,993	52	104
Advanced Education			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	1,898,297	1,466	217
Transfer from Ministry of Health			
Clinical Clerkship Program funding	842	—	—
Transfer from Other Appropriations - Contingencies All Ministries and New Programs			
Tuition Policy	15,000	—	—
Transfer to Ministry of Economic Development			
Labour Market Activities - FTE and associated budget	(107)	—	(1)
Transfer to Ministry of Education			
Provincial Learning Network	(2,500)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	1,911,532	1,466	216
Agriculture and Lands			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	294,033	13,242	1,007
Transfer from Ministry of Aboriginal Relations and Reconciliation			
Redirecting Land & Water BC FTE, salaries and capital	58	2	1
Transfer from Other Appropriations - Contingencies All Ministries and New Programs			
Integrated Land and Resource Registry	320	—	—
Transfer to Ministry of Community Services			
Client Services funding from Land & Water BC transfer	(82)	—	—
Transfer to Ministry of Economic Development			
2 FTEs and associated budgets	(113)	—	(2)
Transfer to Ministry of Environment			
1 FTE and associated budget	(126)	—	(1)
Corporate Services Division FTEs	—	—	(249)
Dams and Dykes assets and associated amortization	(18)	—	—
Information Management for Environmental Stewardship	(3,234)	(9)	(36)
Water funding	(338)	(1)	(4)
Water Stewardship Corporate Services Unit	(219)	—	—
Transfer to Ministry of Forests and Range			
2 FTEs and associated budgets	(130)	—	(2)
Forest Resource Inventory	(4,755)	(284)	(51)
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	285,396	12,950	663

Schedule A

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Attorney General			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	459,200	16,459	3,447
Transfer from Ministry of Employment and Income Assistance			
Legal Services for the Family Maintenance Program	1,500	—	—
Transfer from Ministry of Health			
Health Fraud Prosecutions funding	180	—	—
Transfer to Ministry of Aboriginal Relations and Reconciliation			
Funding for 0.5 of a position	(23)	—	—
Transfer to Ministry of Public Safety and Solicitor General			
Legal Services funding for the Office of the Fire Commissioner	(22)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	460,835	16,459	3,447
Children and Family Development			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	1,636,643	17,022	3,952
Transfer from Ministry of Education			
HMA Centre Funding	77	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	1,636,720	17,022	3,952
Community Services			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	260,960	5,650	553
Transfer from Ministries			
Client Services funding from Land & Water BC transfer	132	—	—
Transfer to Ministry of Education			
funding for 0.5 of a position	(30)	—	—
Transfer to Ministry of Finance			
Client Services Recoveries	(155)	—	—
Transfer to Ministry of Public Safety and Solicitor General			
Regional Building Occupancy funding	(48)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	260,859	5,650	553
Economic Development			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	444,061	855	128
Transfer from Ministry of Advanced Education			
Labour Market Activities - FTE and associated budget	107	—	1
Transfer from Ministry of Agriculture and Lands			
2 FTEs and associated budgets	113	—	2
Transfer from Ministry of Labour and Citizens' Services			
1 FTE and associated budget	79	—	1
Transfer to Ministry of Finance			
1 FTE and associated budget	(126)	—	(1)
Transfer to Ministry of Public Safety and Solicitor General			
Motor Dealer Operations	(56)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	444,178	855	131

Schedule A

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Education			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	5,073,905	9,745	313
Transfer from Ministry of Advanced Education			
Provincial Learning Network	2,500	—	—
Transfer from Ministry of Community Services			
funding for 0.5 of a position	30	—	—
Transfer from Ministry of Forests and Range			
funding for 0.5 of a position	30	—	—
Transfer to Ministry of Children and Family Development			
HMA Centre Funding	(77)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	5,076,388	9,745	313
Employment and Income Assistance			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	1,354,960	17,507	1,973
Transfer to Ministry of Attorney General			
Legal Services for the Family Maintenance Program	(1,500)	—	—
Transfer to Ministry of Forests and Range			
Burnside Gorge Housing Advocacy / Registry	(127)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	1,353,333	17,507	1,973
Energy, Mines and Petroleum Resources			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	72,484	1,456	269
Transfer from Ministry of Finance			
1 FTE and associated budget	99	—	1
Transfer to Ministry of Community Services			
Client Services funding from Land & Water BC transfer	(1)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	72,582	1,456	270
Environment			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	174,565	29,919	1,084
Transfer from Ministry of Agriculture and Lands			
1 FTE and associated budget	126	—	1
Corporate Services Division FTEs	—	—	249
Dams and Dykes assets and associated amortization	18	—	—
Information Management for Environmental Stewardship	3,234	9	36
Water funding	338	1	4
Water Stewardship Corporate Services Unit	219	—	—
Transfer to Ministry of Community Services			
Client Services funding from Land & Water BC transfer	(33)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	178,467	29,929	1,374

Schedule A

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Finance			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	80,929	6,037	769
Transfer from Ministry of Aboriginal Relations and Reconciliation			
Fiscal Mandate	440	—	2
Transfer from Ministry of Community Services			
Client Services Recoveries	155	—	—
Transfer from Ministry of Economic Development			
1 FTE and associated budget	126	—	1
Transfer from Ministry of Health			
HEABC matching funds for bargaining / negotiations support	400	—	—
Transfer from Ministry of Labour and Citizens' Services			
Workers Compensation	213	—	—
Transfer from Ministry of Small Business and Revenue			
Corporate Accounting Services	33	—	—
Transfer to Ministry of Community Services			
Client Services funding from Land & Water BC transfer	(2)	—	—
Transfer to Ministry of Energy, Mines and Petroleum Resources			
1 FTE and associated budget	(99)	—	(1)
Transfer to Office of the Premier			
Telecommunications funding	(33)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	82,162	6,037	771
Forests and Range			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	855,620	23,392	3,320
Transfer from Ministry of Agriculture and Lands			
2 FTEs and associated budgets	130	—	2
Forest Resource Inventory	4,755	284	51
Transfer from Ministry of Employment and Income Assistance			
Burnside Gorge Housing Advocacy / Registry	127	—	—
Transfer to Ministry of Community Services			
Client Services funding from Land & Water BC transfer	(1)	—	—
Transfer to Ministry of Education			
funding for 0.5 of a position	(30)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	860,601	23,676	3,373
Health			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	11,470,498	60,550	2,770
Transfer to Ministry of Advanced Education			
Clinical Clerkship Program funding	(842)	—	—
Transfer to Ministry of Attorney General			
Health Fraud Prosecutions funding	(180)	—	—
Transfer to Ministry of Finance			
HEABC matching funds for bargaining / negotiations support	(400)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	11,469,076	60,550	2,770

Schedule A

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Labour and Citizens' Services			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	192,838	80,464	1,926
Transfer to Ministry of Economic Development 1 FTE and associated budget	(79)	—	(1)
Transfer to Ministry of Finance Workers Compensation	(213)	—	—
Transfer to Ministry of Small Business and Revenue Canada BC Business Services	(686)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	191,860	80,464	1,925
Public Safety and Solicitor General			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	524,740	6,597	2,447
Transfer from Ministry of Attorney General Legal Services funding for the Office of the Fire Commissioner	22	—	—
Transfer from Ministry of Community Services Regional Building Occupancy funding	48	—	—
Transfer from Ministry of Economic Development Motor Dealer Operations	56	—	—
Transfer from Other Appropriations - Contingencies All Ministries and New Programs Coroner's Office funding	1,000	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	525,866	6,597	2,447
Small Business and Revenue			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	44,014	34,779	859
Transfer from Ministry of Labour and Citizens' Services Canada BC Business Services	686	—	—
Transfer to Ministry of Finance Corporate Accounting Services	(33)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	44,667	34,779	859
Tourism, Sport and the Arts			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	179,817	1,408	114
Transfer from Other Appropriations - Contingencies All Ministries and New Programs Additional Funding for Ministry Operating Costs	1,183	—	—
Transfer to Ministry of Community Services Client Services funding from Land & Water BC transfer	(13)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	180,987	1,408	114

CONSOLIDATED REVENUE FUND
OPERATING EXPENSE, CAPITAL EXPENDITURES AND FTE RECONCILIATION — 2005/06

	Operating Expense $000	Capital Expenditures $000	FTEs
Other Appropriations - Contingencies All Ministries and New Programs			
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Estimates	320,000	50,000	—
Transfer to Ministry of Advanced Education Tuition Policy	(15,000)	—	—
Transfer to Ministry of Agriculture and Lands Integrated Land and Resource Registry	(320)	—	—
Transfer to Ministry of Public Safety and Solicitor General Coroner's Office funding	(1,000)	—	—
Transfer to Ministry of Tourism, Sport and the Arts Additional Funding for Ministry Operating Costs	(1,183)	—	—
Total Operating Expense, Capital Expenditures, and Authorized FTEs — 2005/06 Restated	302,497	50,000	—
All Special Offices, Ministries and Other Appropriations			
Total Consolidated Revenue Fund Expense, Capital Expenditures and Authorized FTEs — 2005/06 Estimates	27,038,000	401,034	27,259
Total Transfers from Special Offices, Ministries and Other Appropriations	34,432	296	352
Total Transfers to Special Offices, Ministries and Other Appropriations	(34,432)	(296)	(352)
Total Consolidated Revenue Fund Expense, Capital Expenditures and Authorized FTEs — 2005/06 Restated	27,038,000	401,034	27,259

Schedule B

SPECIAL ACCOUNTS[1] - SUMMARY

(for the Fiscal Year Ending March 31, 2007)
($000)

	Spending Authority Available April 1, 2006	Operating Transactions		General Fund Transfer[2]	Financing Transactions		Working Capital Adjustment[3]	Spending Authority Available March 31, 2007
		Revenue	Expense		Receipts	Disbursements		
Special Accounts								
BC Timber Sales	44,188	327,850	(169,100)	(100,100)	—	(64,201)	1,763	40,400
Crown Land	50,000	131,402	(69,037)	(62,465)	100	—	—	50,000
First Citizens Fund	5,619	3,950	(4,200)	—	—	—	—	5,369
Forest Stand Management Fund	16,741	—	—	—	—	—	—	16,741
Forfeited Crime Proceeds Fund	514	—	—	—	—	—	—	514
Health Special Account	—	147,250	(147,250)	—	—	—	—	—
Inmate Work Program	2,343	1,200	(1,065)	—	—	(93)	90	2,475
Insurance and Risk Management	193,392	5,752	—	—	—	(1,130)	391	198,405
Northern Development Fund	10,344	575	(500)	—	—	—	—	10,419
Olympic Arts Fund	229	700	(700)	—	—	—	—	229
Physical Fitness and Amateur Sports Fund	1,791	2,300	(2,300)	—	—	—	—	1,791
Production Insurance	28,000	19,700	(19,700)	—	—	—	—	28,000
Provincial Home Acquisition Wind Up	14,941	5	(25)	—	40	(35)	—	14,926
Public Guardian and Trustee of British Columbia	13,453	18,481	(17,577)	—	—	(1,024)	697	14,030
South Moresby Forest Replacement	25,840	160	(26,000)	—	—	—	—	—
Sustainable Environment Fund	19,123	31,408	(35,705)	—	—	—	—	14,826
University Endowment Lands Administration	30,209	4,642	(4,642)	—	—	—	—	30,209
Victims of Crime Act	29,701	11,780	(7,346)	—	—	—	—	34,135
	486,428	707,155	(505,147)	(162,565)	140	(66,483)	2,941	462,469
Transfers from Voted Appropriations to Special Accounts[4]								
Production Insurance	—	(8,200)	8,200	—	—	—	—	—
Public Guardian and Trustee of British Columbia	—	(7,124)	7,124	—	—	—	—	—
	—	(15,324)	15,324	—	—	—	—	—
Total Special Accounts (net of transfers)	486,428	691,831	(489,823)	(162,565)	140	(66,483)	2,941	462,469

---

[1] Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] General Fund Transfers consist of changes in statutory spending authority.

[3] Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in the accumulated amortizaton, inventory, and accounts receivable and payable.

[4] Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of the *Suppy Act* requirements shown on page 13.

Schedule C

FINANCING TRANSACTIONS
PREPAID CAPITAL ADVANCES[1]

(for the Fiscal Year Ending March 31, 2007)
($000)

	Receipts	Disbursements[2]	**Net Cash Source (Requirement)**
Ministry of Advanced Education			
Post Secondary Institutions	—	267,280	**(267,280)**
Ministry of Education			
Schools	—	181,295	**(181,295)**
Ministry of Health			
Health Facilities	—	330,000	**(330,000)**
Ministry of Transportation			
British Columbia Transit	—	4,747	**(4,747)**
Rapid Transit Project 2000 Ltd.	—	8,000	**(8,000)**
Total Prepaid Capital Advances	—	791,322	**(791,322)**

---

[1] Loans and capital funding provided to school districts and post secondary institutions are treated, for financial statement reporting purposes, as prepaid capital advances (assets of the Consolidated Revenue Fund (CRF)) and amortized over the useful life of the underlying assets. The amortization period for these advances, on average, approximates 30 years. Loans and capital funding provided to British Columbia Transit and health facilities for capital projects are accounted for in the same manner. Since the borrowing for schools, post secondary institutions, public transit and health facilities capital is raised directly through the CRF, these financial requirements are included in the annual *Supply Act*.

[2] Disbursements by the Ministry of Advanced Education are for capital costs of new buildings, renovations and improvements to universities, university colleges, colleges, institutes and agencies. Disbursements by the Ministry of Education are for capital costs of new buildings, renovations and improvements to schools and other school district buildings and for bus and equipment purchases. Disbursements by the Ministry of Health are for capital costs of new buildings, renovations and improvements for health facilities and agencies, and diagnostic and medical equipment. Disbursements by the Ministry of Transportation are for capital expenditures for public passenger transit services, rapid transit in the lower mainland, and capitalized borrowing costs relating to Rapid Transit Project 2000 Ltd. debt.

Schedule D

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES

(for the Fiscal Year ending March 31, 2007)
($000)

	Land & Land Improvements	Buildings	Specialized Equipment	Office Furniture & Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges & Ferries	Total
Special Offices and Ministries									
Legislation	—	2,000	—	1,114	—	543	843	—	**4,500**
Officers of the Legislature	—	—	—	65	—	1,149	100	—	**1,314**
Office of the Premier	—	—	—	40	—	55	—	—	**95**
Ministry of Aboriginal Relations and Reconciliation	—	—	—	70	—	97	109	—	**276**
Ministry of Advanced Education	—	—	—	75	—	1,246	150	—	**1,471**
Ministry of Agriculture and Lands	—	—	561	471	1,087	8,508	150	—	**10,777**
Ministry of Attorney General	—	—	1,875	546	1,995	5,886	4,108	—	**14,410**
Ministry of Children and Family Development	—	—	444	855	2,834	17,059	5,090	—	**26,282**
Ministry of Community Services	—	—	—	320	—	2,864	50	—	**3,234**
Ministry of Economic Development	—	—	—	1,342	—	353	1,104	—	**2,799**
Ministry of Education	—	—	—	—	—	8,572	180	—	**8,752**
Ministry of Employment and Income Assistance	—	—	—	4,300	1,300	11,600	800	—	**18,000**
Ministry of Energy, Mines and Petroleum Resources	—	—	52	79	355	1,225	88	—	**1,799**
Ministry of Environment	40,766	—	1,570	150	5,241	2,452	—	—	**50,179**
Ministry of Finance	—	—	5	240	—	5,713	164	—	**6,122**
Ministry of Forests and Range	—	1,377	4,186	227	6,006	6,044	1,933	—	**19,773**
Ministry of Health	—	—	2,619	520	8,000	59,238	1,500	—	**71,877**
Ministry of Labour and Citizens' Services	—	—	610	315	220	81,387	52,380	—	**134,912**
Ministry of Public Safety and Solicitor General	—	—	773	175	2,761	4,765	2,649	—	**11,123**
Ministry of Small Business and Revenue	—	—	—	225	—	11,081	500	—	**11,806**
Ministry of Tourism, Sport and the Arts	1,339	—	—	50	—	401	—	—	**1,790**
Ministry of Transportation	—	—	684	73	3,822	4,500	—	500	**9,579**
Other Appropriations									
Contingencies All Ministries and New Programs[1]	—	—	—	—	—	50,000	—	—	**50,000**
Electoral Boundaries Commission	—	—	75	—	—	340	—	—	**415**
Environmental Appeal Board and Forest Appeals Commission	—	—	—	15	—	—	—	—	**15**
Forest Practices Board	—	—	—	25	—	100	—	—	**125**
Insurance and Risk Management	—	—	—	20	—	1,110	—	—	**1,130**
Consolidated Revenue Fund Total[2]	42,105	3,377	13,454	11,312	33,621	286,288	71,898	500	**462,555**
SUMMARY									
Voted Appropriations	42,105	3,377	13,116	11,252	33,621	283,638	71,898	500	**459,507**
Special Accounts[3]	—	—	338	60	—	2,650	—	—	**3,048**
Consolidated Revenue Fund Total	42,105	3,377	13,454	11,312	33,621	286,288	71,898	500	**462,555**

---

[1] Administered by the Minister of Finance.

[2] These expenditures are to provide for the purchase or capital lease of tangible capital assets to be held by the Consolidated Revenue Fund. The acquired tangible capital assets are to assist in the delivery of programs of those offices, ministries and other appropriations.

[3] The capital asset acquisitions of each special account are shown in the capital expenditure section of the *2006/07 Supplement to the Estimates*.

Schedule D1

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES – TAXPAYER-SUPPORTED ORGANIZATIONS [1,2]

(for the Fiscal Year Ending March 31, 2007)

($000)

	Health	Social Services	Education	Protection of Person & Property	Trans- portation	Natural Resources	Other	General Government	Total
BC Transportation Financing Authority					794,000				**794,000**
British Columbia Transit[3]					10,000				**10,000**
Rapid Transit Project 2000[3]					7,000				**7,000**
Vancouver Convention Centre expansion project						164,000			**164,000**
Government Operating (Ministries)[4]	72,000	44,000	10,000	26,000	10,000	87,000	138,000	76,000	**463,000**
Schools[3]			252,000						**252,000**
Post-secondary Institutions[3]			988,000						**988,000**
Health sector[3]	666,000								**666,000**
Other		2,000				21,000	6,000		**29,000**
Capital Contingency							115,000		**115,000**
Total	**738,000**	**46,000**	**1,250,000**	**26,000**	**821,000**	**272,000**	**259,000**	**76,000**	**3,488,000**

---

[1] Figures have been rounded to the nearest million.

[2] Represents infrastructure-related capital expenditures funded through the provincial government, taxpayer-supported Crown corporations and agencies, schools, post-secondary institutions and and health authorities/societies. This breakdown of capital spending by function is presented for information purposes.

[3] The Prepaid Capital Advances shown in Schedule C are included in the total capital spending for these organizations.

[4] Represents Consolidated Revenue Fund capital in Schedule D.

Schedule E

FINANCING TRANSACTIONS
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]

(for the Fiscal Year Ending March 31, 2007)
($000)

	Receipts	Disbursement	Net Cash Source (Requirement)
Ministry of Aboriginal Relations and Reconciliation			
Settlement and Implementation Costs of Treaties and Other Agreements — Payments to the First Nations in accordance with treaty agreements	—	5,229	(5,229)
Ministry of Advanced Education			
British Columbia Student Loan Program — Loan repayments (receipts) and new loans	56,186	306,900	(250,714)
Ministry of Agriculture and Lands			
Agriculture Credit Act — Loan repayments (receipts)	518	—	518
Crown Land Administration — Development of land for sale in future years	—	8,250	(8,250)
Crown Land Special Account — Loan repayment and loan sales deposit (receipts) and land acquisition, servicing and development and disposition costs	100	—	100
Ministry of Attorney General			
Interest on Trusts and Deposits — Interest on trust funds and deposits belonging to third parties	950	950	—
Ministry of Children and Family Development			
Human Services Providers Financing Program — Principal repayments (receipts)	36	—	36
Ministry of Forests and Range			
BC Timber Sales Special Account — Development of timber for sale in future years	—	63,400	(63,400)
Ministry of Public Safety and Solicitor General			
Hastings Park Race Track	484	—	484
Ministry of Small Business and Revenue			
International Fuel Tax Agreement *Motor Fuel Tax Act* — Moneys collected for, and transferred to, other jurisdictions	6,100	4,700	1,400
Land Tax Deferment Act — Repayments of outstanding loans (receipts) and payments to local government for property taxes	22,000	36,000	(14,000)
Provincial Home Acquisition Wind Up Special Account — Repayments of outstanding loans (receipts) and guarantee claims and other disbursements	40	35	5
Ministry of Tourism, Sport and the Arts			
Tourism and Resort Development — Development of land for sale in future years	—	3,920	(3,920)
Consolidated Revenue Fund Total	86,414	429,384	(342,970)
Taxpayer-Supported Crown Corporations and Agencies [2]	33,000	—	33,000
SUCH Sector and Regional Authorities [2]	—	34,000	(34,000)
Total	119,414	463,384	(343,970)
SUMMARY			
Voted Appropriations	86,274	365,949	(279,675)
Special Accounts	140	63,435	(63,295)
Taxpayer-Supported Crown Corporations and Agencies	33,000	—	33,000
SUCH Sector and Regional Authorities	—	34,000	(34,000)
Total	119,414	463,384	(343,970)

---

[1] The purpose of this table is to fully disclose the receipts and dispursements for financing transactions related to ministry programs, or administered by ministries and provide documentation for the *Supply Act* which authorizes government's financial requirements. Further information on these financing transactions is included in the relevant ministry section of the Estimates.

[2] The total net cash source (requirement) for taxpayer-supported Crown corporations/agencies, SUCH sector and regional authority financing transactions are disclosed for information purposes only.

Schedule

FINANCING TRANSACTIONS
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [1]

(for the Fiscal Year Ending March 31, 2007)
($000)

	Receipts	Disbursements	Net Cash Source (Requirement)
Ministry of Energy, Mines and Petroleum Resources			
Oil and Gas Commission Act	32,602	32,602	–
Ministry of Small Business and Revenue			
British Columbia Transit Act (Motor Fuel Tax)	8,500	8,500	–
Greater Vancouver Transportation Authority Act (Motor Fuel and Social Services Taxes)	268,300	268,300	–
Rural Area Property Taxes	220,000	220,000	–
Tobacco Tax Amendment Act	2,000	2,000	–
Tourism British Columbia (Hotel Room Tax)	29,500	29,500	–
Transportation Act (Motor Fuel and Social Services Taxes)	439,700	439,700	–
Total	**1,000,602**	**1,000,602**	–

---

[1] The purpose of this table is to fully disclose the receipts and disbursements for financing transactions related to ministry programs, or administered by ministries and provide documentation for the *Supply Act* which authorizes government financial requirements. Further information on these financing transactions is included in the appropriate ministry section of the Estimates.

Schedule G

FULLTIME EQUIVALENT EMPLOYMENT

Fulltime equivalent (FTE) employment is the estimate of each special office's, ministry's and taxpayer-supported Crown corporation and agency's annual staff utilization. The *Budget Transparency and Accountability Act* defines Consolidated Revenue Fund FTE staff utilization to include all employees whose salaries are paid directly from the Consolidated Revenue Fund. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Ministry and special office FTEs are calculated by dividing each special office's and ministry's total hours of permanent, auxiliary, temporary, seasonal and overtime employment paid, or estimated to be paid, for the fiscal year, by the normal paid working hours for one fulltime employee for one year. Taxpayer-supported Crown corporation and agency FTEs are estimated in a similar manner. Employees in taxpayer-supported Crown corporations and agencies whose salaries are included in the cost of capital projects are not counted as FTEs in order to maintain consistency between base salaries expense and FTEs.

The table below provides a summary of estimated fulltime equivalent employment by special office, ministry and taxpayer-supported Crown corporation and agency for the 2005/06 and 2006/07 fiscal years. The 2005/06 ministry and special office numbers are restated to reflect program and staff transfers among ministries (see Schedule A for a detailed reconciliation). The 2005/06 FTE utilization is forecast to be 31,294 FTEs.

	Estimates 2005/06	Estimates 2006/07
Legislation	300	350
Officers of the Legislature	187	197
Office of the Premier	110	110
Ministry of Aboriginal Relations and Reconciliation	104	125
Ministry of Advanced Education	216	219
Ministry of Agriculture and Lands	663	800
Ministry of Attorney General	3,447	3,454
Ministry of Children and Family Development	3,952	4,067
Ministry of Community Services	553	561
Ministry of Economic Development	131	149
Ministry of Education	313	313
Ministry of Employment and Income Assistance	1,973	1,973
Ministry of Energy, Mines and Petroleum Resources	270	271
Ministry of Environment	1,374	1,443
Ministry of Finance	771	839
Ministry of Forests and Range	3,373	3,662
Ministry of Health	2,770	2,852
Ministry of Labour and Citizens' Services	1,925	2,169
Ministry of Public Safety and Solicitor General	2,447	2,493
Ministry of Small Business and Revenue	859	891
Ministry of Tourism, Sport and the Arts	114	152
Ministry of Transportation	1,323	1,385
Other Appropriations	84	85
Total	27,259	28,560
Total Taxpayer-Supported Crown Corporations and Regional Authorities	4,012	3,800
Total	**31,271**	**32,360**

Schedule H

RECONCILIATION OF SURPLUS TO CHANGE IN TAXPAYER-SUPPORTED DEBT AND STATEMENT OF TOTAL DEBT[1, 2]

($000)

Estimates[3] 2005/06	Updated Forecast[3] 2005/06		Estimates 2006/07
		TAXPAYER-SUPPORTED DEBT	
(1,300,000)	(1,475,000)	Surplus[4]	**(600,000)**
299,000	136,000	Self-Supported Crown Corporation and Agency Income in Excess of Contributions to the Consolidated Revenue Fund[5]	**204,000**
(1,667,000)	(1,991,000)	Adjustment for Expenses Not Requiring Working Capital or Other Borrowing[6]	**(1,688,000)**
(532,000)	(479,000)	Change in sinking fund balances	**(284,000)**
(755,000)	(1,045,000)	Working Capital Changes	**(999,000)**
(3,955,000)	(4,854,000)	Operating Requirement (Source)	**(3,367,000)**
3,038,000	3,058,000	Capital Expenditures - Taxpayer Supported Organizations (Schedule D1)	**3,488,000**
3,038,000	3,058,000	Capital Requirement	**3,488,000**
534,000	557,000	Loan, Investment and Other Requirements (Schedule E)	**344,000**
(383,000)	(1,239,000)	Net Increase/(Decrease) in Taxpayer-Supported Debt	**465,000**
28,657,000	28,657,000	Taxpayer-Supported Debt, Beginning of Year (including guarantees)[7]	**27,418,000**
28,274,000	27,418,000	Taxpayer-Supported Debt, End of Year (including guarantees)[7]	**27,883,000**
3,171,000	3,191,000	Add: Debt offset by sinking funds	**3,029,000**
(151,000)	(150,000)	Less: Taxpayer-supported third party guarantees and non-guaranteed debt	**(156,000)**
31,294,000	30,459,000	Taxpayer-Supported Debt, End of Year, as reported in the Financial Statements[7]	**30,756,000**
		SELF-SUPPORTED DEBT	
		Self-Supported Crown Corporation Debt:	
7,021,000	6,877,000	British Columbia Hydro and Power Authority	**7,541,000**
247,000	247,000	Columbia River power projects	**236,000**
68,000	41,000	Other Crown Corporation Debt	**80,000**
7,336,000	7,165,000	Self-Supported Crown Corporation Debt (including guarantees and non-guaranteed debt)[7]	**7,857,000**
813,000	846,000	Add: Debt offset by sinking funds	**724,000**
(268,000)	(268,000)	Less: Debt guarantees and non-guaranteed debt	**(256,000)**
7,881,000	7,743,000	Self-Supported Debt as reported in the Financial Statements[7]	**8,325,000**
300,000	300,000	Forecast Allowance	**850,000**
39,475,000	38,502,000	Total Financial Statement Debt[7]	**39,931,000**

---

[1] Figures have been rounded to the nearest million.

[2] Further details on debt are provided in Appendix Table A15 in the Budget and Fiscal Plan - 2006/07 to 2008/09.

[3] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the *2006/07 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[4] For purposes of the debt reconciliation a surplus is shown as a negative amount as it reduces government debt.

[5] Represents the elimination of self-supported Crown corporation/agency income which is included in the Summary Accounts deficit but has not been transferred to the Consolidated Revenue Fund. The excess earnings remain in the Crown corporation/agency and reduce self-supported Crown corporation/agency debt.

[6] These adjustments include, primarily, the amortization of capital assets and the forecast allowance.

[7] Generally accepted accounting principles (GAAP) require that debt disclosure includes debt offset by sinking funds (with the related sinking funds shown as assets) and excludes guarantees (which are disclosed separately in the notes to the financial statements). For rating agency and debt statistics purposes, the province reports its debt net of sinking funds, but includes debt guarantees and non-guaranteed debt of the commercial Crown corporations.

Schedule I

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES

(for the Fiscal Year Ending March 31, 2007)
($000)

For each minister (other than the Minister of Small Business and Revenue) with responsibility for operating expenses accounted for in the Consolidated Revenue Fund, an estimated amount must be made public with the Estimates under section 6(1) of the *Balanced Budget and Ministerial Accountability Act*. The estimated amount is described in section 5(1) of the *Balanced Budget and Ministerial Accountability Act* and represents the operating expenses which are the responsibility of the minister as set out in the main Estimates for the fiscal year. Section 6(2) of the *Balanced Budget and Ministerial Accountability Act* requires that the actual amount of those operating expenses be made public for each minister with the Public Accounts for that fiscal year.

Section 5(2) of the *Balanced Budget and Ministerial Accountability Act* applies to the Minister of Small Business and Revenueand provides for an amount of revenue to be specified by regulation of Treasury Board. Section 5(3) of the *Balanced Budget and Ministerial Accountability Act* applies to ministers of state, for whom expected results are specified by Treasury Board regulation.

The table below shows, the ministry and other appropriations for which each minister is responsible. The third column shows the total operating expenses for each of the ministries or other appropriations for the 2006/07 fiscal year. The final column shows the sum of these operating expenses, which is the estimated amount each minister (other than the Minister of Small Business and Revenue) is responsible for under section 5(1) of the *Balanced Budget and Ministerial Accountability Act* for the 2006/07 fiscal year.

Minister Responsible	Ministry and Other Appropriations	2006/07 Total Operating Expenses (Net)	2006/07 Estimated Amount
Premier	Office of the Premier	12,482	12,482
Minister of Aboriginal Relations and Reconciliation	Ministry of Aboriginal Relations and Reconciliation	32,978	32,978
Minister of Advanced Education	Ministry of Advanced Education	1,981,707	1,981,707
Minister of Agriculture and Lands	Ministry of Agriculture and Lands	226,497	226,497
Attorney General	Ministry of Attorney General	475,700	
	Electoral Boundaries Commission	3,264	478,964
Minister of Children and Family Development	Ministry of Children and Family Development	1,836,295	1,836,295
Minister of Community Services	Ministry of Community Services	266,781	266,781
Minister of Economic Development	Ministry of Economic Development	309,828	309,828
Minister of Education	Ministry of Education	5,195,667	5,195,667
Minister of Employment and Income Assistance	Ministry of Employment and Income Assistance	1,369,415	1,369,415
Minister of Energy, Mines and Petroleum Resources	Ministry of Energy, Mines and Petroleum Resources	77,234	77,234
Minister of Environment[1]	Ministry of Environment	193,839	
	Environmental Appeal Board and Forest Appeals Commission	1,070	194,909
Minister of Finance	Ministry of Finance	83,612	
	Management of Public Funds and Debt	617,800	
	Contingencies (All Ministries) and New Programs	740,000	
	BC Family Bonus	23,000	
	Commissions on Collection of Public Funds	1	
	Allowances for Doubtful Revenue Accounts	1	
	Insurance and Risk Management (Special Account)	—	1,464,414

Schedule I

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES - (Continued)

(for the Fiscal Year Ending March 31, 2007)
($000)

Minister Responsible	Ministry and Other Appropriations	2006/07 Total Operating Expenses (Net)	2006/07 Estimated Amount
Minister of Forests and Range[1,2]	Ministry of Forests and Range	764,416	
	Environmental Appeal Board and Forest Appeals Commission	891	
	Forest Practices Board	3,637	768,944
Minister of Health	Ministry of Health	11,915,213	11,915,213
Minister of Labour and Citizens' Services	Ministry of Labour and Citizens' Services	205,765	205,765
Minister of Public Safety and Solicitor General	Ministry of Public Safety and Solicitor General	548,012	548,012
Minister of Tourism, Sport and the Arts	Ministry of Tourism, Sport and the Arts	203,695	203,695
Minister of Transportation	Ministry of Transportation	839,458	839,458
	Total Estimated Amount		**27,928,258**
	Not Applicable		
	Legislation	50,589	
	Officers of the Legislature	26,828	
	BC Timber Sales[2]	169,100	
	Ministry of Small Business and Revenue[3]	45,225	
	Total Consolidated Revenue Fund	**28,220,000**	

---

[1] The Ministers of Environment and Forests each have operating expense accountability for the administration and support services of Vote 48, Environmental Appeal Board and Forest Appeals Commission therefore, those funds have been allocated on a pro-rata basis.

[2] Under Section 5(1.1) of the *Balanced Budget and Ministerial Accountability Act*, the estimated amount for the Minister of Forests and Range does not include estimated expenditures related to the BC Timber Sales Special Account.

[3] Under Section 5(2) of the *Balanced Budget and Ministerial Accountability Act*, the Minister of Small Business and Revenue is accountable for earning actual gross revenue specified as $214.68 million.

Schedule J

ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT [1,3]

($000)

Estimates [1] 2005/06	Updated Forecast [1] 2005/06		Estimates 2006/07
		Revenue Summary [2]	
14,800,000	15,510,000	Taxation Revenue	15,570,000
4,359,000	4,863,000	Natural Resource Revenue	4,802,000
2,409,000	2,379,000	Other Revenue	2,373,000
4,959,000	5,015,000	Contributions from the Federal Government	5,040,000
1,777,000	1,777,000	Contributions from the Crown Corporations	1,544,000
28,304,000	29,544,000	Total Consolidated Revenue Fund Revenue	29,329,000
		Expense Summary [3]	
		Special Offices and Ministries	
51,217	51,217	Legislation	50,589
46,357	46,357	Officers of the Legislature	26,828
10,697	9,697	Office of the Premier	12,482
33,993	33,993	Ministry of Aboriginal Relations and Reconciliation	32,978
1,911,532	1,911,532	Ministry of Advanced Education	1,981,707
285,396	221,396	Ministry of Agriculture and Lands	226,497
460,835	460,835	Ministry of Attorney General	475,700
1,636,720	1,636,720	Ministry of Children and Family Development	1,836,295
260,859	260,859	Ministry of Community Services	266,781
444,178	414,178	Ministry of Economic Development	309,828
5,076,388	5,076,388	Ministry of Education	5,195,667
1,353,333	1,353,333	Ministry of Employment and Income Assistance	1,369,415
72,582	72,582	Ministry of Energy, Mines and Petroleum Resources	77,234
178,467	178,467	Ministry of Environment	193,839
82,162	82,162	Ministry of Finance	83,612
860,601	834,601	Ministry of Forests and Range	933,516
11,469,076	11,469,076	Ministry of Health	11,915,213
191,860	191,860	Ministry of Labour and Citizens' Services	205,765
525,866	560,866	Ministry of Public Safety and Solicitor General	548,012
44,667	44,667	Ministry of Small Business and Provincial Revenue	45,225
180,987	180,987	Ministry of Tourism, Sport and the Arts	203,695
829,091	829,091	Ministry of Transportation	839,458
684,000	624,000	Management of Public Funds and Debt	617,800
347,136	347,136	Other Appropriations [4]	771,864
27,038,000	26,892,000	Total Consolidated Revenue Fund Expense	28,220,000
1,266,000	2,652,000	**Consolidated Revenue Fund Operating Result**	1,109,000

---

[1] The 2005/06 Estimates and Updated Forecast amounts have been restated to conform with the 2006/07 Estimates presentation. Schedule A presents a detailed reconciliation of all expense restatements.

[2] Excludes revenue collected on behalf of, and transferred to, Crown corporations and agencies, and other entities (see Schedule F).

[3] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund.

[4] See page 13 for details on Other Appropriations.

Schedule K

TAXPAYER-SUPPORTED CROWN CORPORATIONS AND AGENCIES
ESTIMATED REVENUES AND EXPENSES

($000)

	Estimates 2005/06	Updated Forecast 2005/06	Estimates 2006/07
Taxpayer-supported Crown Corporations and Agencies:			
BC Transportation Financing Authority			
Revenue	631,000	616,000	620,000
Expense	(600,000)	(606,000)	(567,000)
	31,000	10,000	53,000
Accounting adjustments	*(165,000)*	*(165,000)*	*(155,000)*
Net impact	(134,000)	(155,000)	(102,000)
British Columbia Buildings Corporation			
Revenue	412,000	430,000	—
Expense	(370,000)	(390,000)	—
	42,000	40,000	—
Accounting adjustments	*(2,000)*	*(18,000)*	—
Net impact	40,000	22,000	—
British Columbia Housing Management Commission			
Revenue	333,000	332,000	379,000
Expense	(333,000)	(332,000)	(379,000)
	—	—	—
Accounting adjustments	—	*(4,000)*	*(4,000)*
Net impact	—	(4,000)	(4,000)
British Columbia Transit			
Revenue	155,000	153,000	159,000
Expense	(155,000)	(152,000)	(159,000)
	—	1,000	—
Accounting adjustments	*(1,000)*	—	—
Net impact	(1,000)	1,000	—
Tourism BC			
Revenue	58,000	58,000	58,000
Expense	(57,000)	(57,000)	(58,000)
	1,000	1,000	—
Accounting adjustments		—	*6,000*
Net impact	1,000	1,000	6,000
Other taxpayer-supported Crown corporations and agencies			
Revenue	622,000	629,000	646,000
Expense	(622,000)	(631,000)	(639,000)
	—	(2,000)	7,000
Accounting adjustments	*82,000*	*102,000*	*100,000*
Net impact	82,000	100,000	107,000
Net operating results of taxpayer-supported Crown corporations and agencies			
Revenue	2,211,000	2,218,000	1,862,000
Accounting adjustments[1]	(92,000)	(91,000)	(66,000)
Net revenue	2,119,000	2,127,000	1,796,000
Expense	(2,137,000)	(2,168,000)	(1,802,000)
Accounting adjustments[1]	6,000	6,000	13,000
Net expense	(2,131,000)	(2,162,000)	(1,789,000)
Net operating result	**(12,000)**	**(35,000)**	**7,000**

---

[1] This adjustment conforms Crown agency accounting policies with those of government and eliminates transfers among Crown agencies to avoid double counting.

Schedule L

SUCH SECTOR AND REGIONAL AUTHORITIES
ESTIMATED REVENUES AND EXPENSES

($000)

	Estimates 2005/06	Updated Forecast 2005/06	Estimates 2006/07
SUCH Sector and Regional Authorities:			
School Districts			
Revenue	4,852,000	4,840,000	4,880,000
Expense	(4,781,000)	(4,777,000)	(4,864,000)
	71,000	63,000	16,000
Accounting adjustments	*39,000*	*33,000*	*42,000*
Net impact	110,000	96,000	58,000
Universities			
Revenue	2,470,000	2,522,000	2,566,000
Expense	(2,454,000)	(2,420,000)	(2,532,000)
	16,000	102,000	34,000
Accounting adjustments	—	*17,000*	*47,000*
Net impact	16,000	119,000	81,000
Colleges, University Colleges, and Institutes			
Revenue	1,257,000	1,256,000	1,264,000
Expense	(1,258,000)	(1,257,000)	(1,281,000)
	(1,000)	(1,000)	(17,000)
Accounting adjustments	*8,000*	*(7,000)*	*6,000*
Net impact	7,000	(8,000)	(11,000)
Health Authorities			
Revenue	7,973,000	8,063,000	8,258,000
Expense	(7,973,000)	(8,063,000)	(8,258,000)
	—	—	—
Accounting adjustments	*26,000*	*(16,000)*	*2,000*
Net impact	26,000	(16,000)	2,000
Hospital Societies			
Revenue	645,000	664,000	683,000
Expense	(648,000)	(664,000)	(683,000)
	(3,000)	—	—
Accounting adjustments	—	*(5,000)*	*(1,000)*
Net impact	(3,000)	(5,000)	(1,000)
Children and Family Development governance authorities			
Revenue	387,000	400,000	605,000
Expense	(387,000)	(400,000)	(605,000)
	—	—	—
Accounting adjustments	*8,000*	*4,000*	*1,000*
Net impact	8,000	4,000	1,000
Net operating results of SUCH sector and regional authorities			
Revenue	17,584,000	17,745,000	18,256,000
Accounting adjustments[1]	(487,000)	(441,000)	(388,000)
Net revenue	17,097,000	17,304,000	17,868,000
Expense	(17,501,000)	(17,581,000)	(18,223,000)
Accounting adjustments[1]	568,000	467,000	485,000
Net expense	(16,933,000)	(17,114,000)	(17,738,000)
Net operating result	**164,000**	**190,000**	**130,000**

---

[1] This adjustment conforms SUCH entity accounting policies with those of government and eliminates transfers among SUCH entities to avoid double counting.

Schedule M

ESTIMATED REVENUE BY SOURCE

(for the Fiscal Year Ending March 31, 2007)
($millions)

	Taxation	Natural Resources	Fees & Licences	Investment Earnings	Miscellaneous	Contribution from Federal Government	Contribution from Government Enterprises	Total
Consolidated Revenue Fund	**15,570**	**4,802**	**2,107**	**40**	**226**	**5,040**	**1,544**	29,329
Accounting adjustments							(223)	**(223)**
Contributions from Crown corporations							(1,544)	**(1,544)**
Bad debts	18	11	109		19			**157**
Expenses recovered from external entities	57	6	75	634	347	186	223	**1,528**
	15,645	4,819	2,291	674	592	5,226	—	**29,247**
BC Transportation Financing Authority	440				180			**620**
Other Crown corporations and agencies	133	33	81	13	867	144		**1,271**
	573	33	81	13	1,047	144	—	**1,891**
Grants to agencies and other internal transfers					(749)			**(749)**
Accounting adjustments					(7)			**(7)**
Taxpayer-Supported Crown Corporations	**573**	**33**	**81**	**13**	**291**	**144**	**—**	1,135
School Districts			136	19	4,654	71		**4,880**
Universities			574	82	1,636	274		**2,566**
Colleges, University Colleges, & Institutes			349	5	908	2		**1,264**
Health Authorities			166	25	8,065	2		**8,258**
Hospital Societies			25	1	647	10		**683**
Children and Family Development governance authorities					605			**605**
	—	—	1,250	132	16,515	359	—	**18,256**
Grants to agencies and other internal transfers					(15,267)			**(15,267)**
Accounting adjustments					22			**22**
SUCH sector and regional authorities	**—**	**—**	**1,250**	**132**	**1,270**	**359**	**—**	3,011
BC Hydro							18	**18**
BC Liquor Distribution							798	**798**
BC Lottery Corporation							932	**932**
BC Rail							84	**84**
Insurance Corporation of British Columbia							131	**131**
Other Self-supported Crown Corporations							8	**8**
	—	—	—	—	—	—	1,971	**1,971**
Accounting adjustments								**—**
Net earnings of Self-Supported Crown Corporations	**—**	**—**	**—**	**—**	**—**	**—**	**1,971**	1,971
Total Revenue by Source	**16,218**	**4,852**	**3,622**	**819**	**2,153**	**5,729**	**1,971**	35,364

The Estimated Revenue by Source schedule is presented for information purposes. The schedule provides further revenue detail of the government reporting entity. Adjustments are required to make Crown corporation, SUCH sector and regional authority accounting policies consistent with government accounting policies, to eliminate Crown corporation, SUCH sector and regional authority revenue received from the province, to eliminate dividends from self-supported Crown corporations to avoid double counting, and to gross up revenue for recoveries received from external sources. Figures have been rounded to the nearest million.

Schedule N

ESTIMATED EXPENSE BY FUNCTION

(for the Fiscal Year Ending March 31, 2007)
($millions)

	Health	Social Services	Education	Protection of Persons & Property	Transportation	Natural Resources & Economic Development	Other	General Government	Interest	Total
Legislation								51		51
Officers of the Legislature				8				19		27
Office of the Premier								12		12
Ministry of Aboriginal Relations and Reconciliation				29		4				33
Ministry of Advanced Education			1,982							1,982
Ministry of Agriculture and Lands						226				226
Ministry of Attorney General		62		371				43		476
Ministry of Children and Family Development	115	1,683		38						1,836
Ministry of Community Services				52			190	25		267
Ministry of Economic Development			90	5		62	153			310
Ministry of Education			5,182				14			5,196
Ministry of Employment and Income Assistance	87	1,212	70							1,369
Ministry of Energy, Mines and Petroleum Resources						77				77
Ministry of Environment						158	36			194
Ministry of Finance				1				83		84
Ministry of Forests and Range				7		724	202			933
Ministry of Health Services	11,915									11,915
Ministry of Labour and Citizens Services				19				187		206
Ministry of Public Safety and Solicitor General	4			544						548
Ministry of Small Business and Revenue						3		42		45
Ministry of Tourism, Sport and the Arts						150	54			204
Ministry of Transportation				25	810		4			839
Management of Public Funds and Debt									618	618
BC Family Bonus		23								23
Contingencies All Ministries and New Programs							740			740
Other Appropriations				3		6				9
Consolidated Revenue Fund	**12,121**	**2,980**	**7,324**	**1,102**	**810**	**1,410**	**1,393**	**462**	**618**	**28,220**
Grants to agencies and other internal transfers	(8,119)	(668)	(6,934)		(234)	(185)	(219)		828	(15,531)
Expenses recovered from external entities	244	50	54	155	8	63	274	203	634	1,685
	4,246	2,362	444	1,257	584	1,288	1,448	665	2,080	14,374
BC Transportation Financing Authority					567					567
Other	135	73	78	44	186	227	521			1,264
	135	73	78	44	753	227	521	—	—	1,831
Other internal transfers					(164)	(32)	(16)		183	(29)
Taxpayer-Supported Crown Corporations	**135**	**73**	**78**	**44**	**589**	**195**	**505**	—	**183**	1,802
School Districts			4,864							4,864
Universities			2,532							2,532
Colleges, University Colleges, & Institutes			1,281							1,281
Health Authorities	8,258									8,258
Hospital Societies	683									683
Children and Family Development governance authorities		605								605
	8,941	605	8,677	—	—	—	—	—	—	18,223
Other internal transfers	(489)		(37)						41	(485)
SUCH sector and regional authorities	**8,452**	**605**	**8,640**	—	—	—	—	—	**41**	17,738
Total Expense by Function	**12,833**	**3,040**	**9,162**	**1,301**	**1,173**	**1,483**	**1,953**	**665**	**2,304**	**33,914**

The Estimated Expense by Function schedule is presented for information purposes. The schedule provides further expense detail of the government reporting entity. Adjustments are required to make Crown corporation, SUCH sector and regional authority accounting policies consistent with government accounting policies; to eliminate Crown corporation, SUCH sector and regional authority expense paid to the province to avoid double counting; and to gross up expenses for recoveries received from external sources. Figures have been rounded to the nearest million.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS
OPERATING EXPENSES

Voted expenses for special offices, ministries and other appropriations are presented in the Estimates on the basis of a group account classification system. Each group account represents a broad category of expense and is comprised of specific components (standard objects of expense). A supplementary publication, *Supplement to the Estimates*, provides details for each special office, ministry and other appropriation at the standard object of expense level. Both publications can be found on the on the government of British Columbia's Budget web site at http://www.bcbudget.gov.bc.ca/. The account classification system is described below in more detail.

Salaries and Benefits

- *Base Salaries* – includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits* – includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities* – includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts – Fees and Expenses* – includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services* – includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system, procurement services and common information technology services.
- *Professional Services* – includes fees and expenses for professional services rendered directly to government for the provision of goods and services in the delivery of government programs, the provision of goods or services that are required by statute or legislation and are billed directly to the government, and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems – Operating* – includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies* – includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges* – includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges* – includes payments to the British Columbia Buildings Corporation and/or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS – *Continued*

Government Transfers

- *Transfers – Grants* – includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers – Entitlements* – includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers – Agreements* – includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

Other Expenses

- *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses* – includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund* – includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries Within The Government Reporting Entity* – includes costs and amounts recovered from government corporations, organizations and agencies, the offset for commissions paid for the collection of government revenues and accounts, and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

CAPITAL EXPENDITURES

Capital expenditures for special offices, ministries and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule D. The *Supplement to the Estimates* provides details for each special office, ministry and other appropriation at the standard object of capital expenditure level. The category of assets is described below.

- *Land* – includes the purchased or acquired value for parks and other recreation land, and land directly associated with capitalized infrastructure (buildings, ferries and bridges) but does not include land held for resale.
- *Land Improvements* – includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings* – includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment* – includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment* – includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles* – includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems* – includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements* – includes the cost or capital lease cost of improvements to leased space.
- *Roads* – includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other* – includes capital expenditures that cannot be reasonably allocated to another standard object of capital expenditure.

Queen's Printer for British Columbia©
Victoria